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Ontario. Legislative Assembly

SESSIONAL PAPERS

VOL. XLVIII.—PART III.

SECOND SESSION

OF THE

FOURTEENTH LEGISLATURE

OF THE

PROVINCE OF ONTARIO

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19/10/17

SESSION 1916

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No. 2 Estimates—Supplementary, for the service of the Province for the year ending 31st October, 1915-16. Presented to the Legislature, March 7th, 1916. *Printed.* Further Supplementary. Presented to the Legislature, April 4th, 1916. *Printed.* Estimates for the year ending 31st October, 1916. Presented to the Legislature, April 11th, 1916. *Printed.*

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No. 6 Report of the Inspector of Legal Offices for the year 1915. Presented to the Legislature, March 21st, 1916. *Printed.*

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No. 8 Report of the Provincial Municipal Auditor for the year 1915. Presented to the Legislature, April 18th, 1916. *Printed.*

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No. 27 Report upon the Neglected and Dependent Children of the Province for the year 1915. Presented to the Legislature, April 12th, 1916. *Printed.*

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No. 32 Report of the Agricultural and Experimental Union for the year 1915. Presented to the Legislature, April 17th, 1916. *Printed.*

No. 33 Report of the Corn Growers' Association for the year 1915. Presented to the Legislature, April 14th, 1916. *Printed.*

No. 34 Report of the Vegetable Growers' Association for the year 1915. Presented to the Legislature, April 17th, 1916. *Printed.*

No. 35 Report of the Bee-Keepers' Association for the year 1915. Presented to the Legislature, April 14th, 1916. *Printed.*

No. 36 Report of the Entomological Society for the year 1915. Presented to the Legislature, April 17th, 1916. *Printed.*

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No. 43 Report of the Horticultural Societies for the year 1915. Presented to the Legislature, April 17th, 1916. *Printed.*

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No. 49 Report of the Ontario Railway and Municipal Board for the year 1915. Presented to the Legislature, March 24th, 1916. *Printed.*

No. 50 Return from the Records of the By-Elections in 1915-16. Presented to the Legislature, March 6th, 1916. *Printed.*

No. 51 Report of the Provincial Archivist for the year 1915. Presented to the Legislature, April 10th, 1916. *Printed.*

No. 52 Report of the Librarian upon the State of the Library. Presented to the Legislature, March 1st, 1916. *Not printed.*

No. 53 Provincial Auditor's Statements for the year 1915. Presented to the Legislature, March 15th, 1916. *Printed.*

No. 54 Report of the Workmen's Compensation Board to the 31st December, 1915. Presented to the Legislature, April 14th, 1916. *Printed.*

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No. 56 Report on the British Red Cross Fund, Trafalgar Day. Presented to the Legislature, April 18th, 1916. *Printed.*

No. 57 Return to an Address, of the 5th March, 1915, to His Honour the Lieutenant-Governor praying that he will cause to be laid before this House a Return of: 1. Copies of all petitions or requests or communications received by the Government from Trades and Labour Councils, Municipal Authorities, Social and Philanthropic organizations, or other societies, organizations or individuals, in reference to the conditions of Unemployment in the Province, and in reference to governmental action to relieve conditions of unemployment. 2. All communications passing between the Government of Canada and the Government of Ontario, or any officer or official of the Governments respectively, in reference to conditions of unemployment, and as to governmental action in reference thereto. 3. A statement showing what action has been taken by the Government to relieve conditions of unemployment in the Province. 4. Copy of the Orders-in-Council appointing the Commission to investigate the conditions of Unemployment, and defining the scope of the work of the Commission. Mr. *Rowell.* Presented to the Legislature, March 1st, 1916. *Not printed.*

No. 58 Return to an Order of the House of the 1st April, 1915, for a Return showing: 1. All correspondence between the Government or any officer or official thereof and all Councils of Women and all other persons, societies or associations, in reference to the establishment of Houses of Refuge in municipalities and in regard to legislation for the purpose of requiring municipalities to establish Houses of Refuge for the care of feeble-minded and unfortunate persons. 2. All correspondence or communications between the Government or any officer or official thereof and the Councils of municipalities or any officer or official thereof.

with reference to the compulsory establishment by municipalities of Houses of Refuge for feeble-minded and unfortunate persons. Mr. *Hurdman*. Presented to the Legislature, March 1st, 1916. *Not printed.*

No. 59 Return to an Order of the House of the 1st April, 1915, for a Return showing: 1. A copy of all the proceedings in the Police Court in the City of Toronto in the charge made against Herbert Capewell for demanding commission on certain Government Military contracts for the supply of boots for the Canadian Expeditionary Force, including therein the evidence and the Police Magistrate's judgment and commitment. 2. A copy of the record of the proceedings on the trial of the said Herbert Capewell before His Honour Judge Coatsworth in the County Judge's Criminal Court of the County of York, including the evidence, statements of Counsel and statement of acquittal. Mr. *Atkinson*. Presented to the Legislature, March 1st, 1916. *Not printed.*

No. 60 Return to an Order of the House of the 1st April, 1915, for a Return showing: 1. What Fishermen received fishing licenses in Manitoulin Island for the fishing season, 1914, and upon what dates were these licenses granted respectively. 2. What Fishermen received fishing licenses for the year 1915, and upon what dates were these licenses granted respectively. Mr. *Parliament*. Presented to the Legislature, March 1st, 1916. *Not printed.*

No. 61 Copies of Orders-in-Council and Regulations made under the authority of the Department of Education. Presented to the Legislature, March 2nd, 1916. *Printed for distribution.*

No. 62 Report of the Monteith Demonstration Farm, 1915. Presented to the Legislature, April 14th, 1916. *Printed.*

No. 63 Report of the Northern Development Branch of the Department of Lands, Forests and Mines for the year 1915. Presented to the Legislature, March 13th, 1916. *Printed.*

No. 64 Copies of Orders-in-Council under Subsection 6 of Section 78, Chapter 62, R.S.O., 1914, relating to Surrogate Courts. Presented to the Legislature, March 7th, 1916. *Not printed.*

No. 65 Return to an Order of the House of the 25th March, 1915, for a Return showing: 1. How many Dining or Buffet Cars have the T. & N. O. Railway purchased, and what was the date of purchase, and the price paid for the said cars respectively. 2. How many of such cars are in actual use upon the railway. Mr. *Ferguson (Kent)*. Presented to the Legislature, March 7th, 1916. *Not printed.*

No. 66 Return to an Order of the House of the 25th March, 1915, for a Return showing: 1. With what Fire Insurance Companies did the T. & N. O. Railway place its Fire Insurance for the fiscal year ending 31st October, 1914, and through what agents was the Insurance placed. 2. With what Fire Insurance Companies has the T. & N. O. Railway Company placed its Fire Insurance for the current year, and through what agents has the Insurance been placed. Mr. *Davidson.* Presented to the Legislature, March 7th, 1916. *Not printed.*

No. 67 Return to an Order of the House, of the 1st April, 1915, for a Return showing: 1. If any requests have been made by the Lieutenant-Governor in Council to the Hydro-Electric Power Commission under section 3 of the Hydro-Electric Railway Act, 1914, to inquire into and report upon the proposed electric railways in Ontario. 2. If requests have been made, what are the dates upon which such requests were made and with respect to what railways or territories were such requests made. 3. What reports, if any, have been received by the Lieutenant-Governor in Council on the proposed Hydro-Electric Railways in Ontario. 4. Has the Lieutenant-Governor in Council approved the construction of any such railways; if so, which ones. Mr. *Richardson.* Presented to the Legislature, March 7th, 1916. *Not printed.*

No. 68 Return to an Order of the House of the 13th March, 1916, for a Return showing: 1. Copies of all correspondence between the Government of the Province of Ontario, or any officer or official thereof, and the Government of the Dominion of Canada, or any officer or official thereof, with reference to the care of or provision for returned soldiers, and particularly assisting returned soldiers to secure employment. 2. Copies of all resolutions passed at a conference between representatives of the Government of Canada and of the Provinces, in reference to the care of and provision for returned soldiers. 3. Copy of the document setting out the understanding arrived at between the Government of Canada and the Governments of the different Provinces in reference to the care of the said soldiers. Mr. *Rowell.* Presented to the House March 15th, 1916. *Not printed.*

No. 69 Return to an Order of the House of the 13th March, 1916, for a Return showing: 1. The names and addresses respectively of the persons who attended the short course of Instructions for Judges at Fall Fairs given at the Ontario Agricultural College at Guelph in June, 1915. 2. The names and addresses respectively of the persons who attended the Course of Instruction for Judges at Fall Fairs at the Experimental Farm, Ottawa, in 1915. 3. The names and addresses of the persons who were appointed by the Government as Judges at Fall Fairs in 1915, and what departments or classes did each judge respectively. Mr. *Ham.* Presented to the Legislature, March 17th, 1916. *Not printed.*

No. 70 Return to an Order of the House of the 6th March, 1916, for a Return showing how much of the sum received by the Government on account of the War Tax, 1915, has been expended and for what purposes has the money been expended and the amount of the expenditure for such purposes respectively. Mr. *Bowman.* Presented to the Legislature, March 20th, 1916. *Not printed.*

No. 71 Return to an Order of the House of the 24th March, 1915, for a Return showing: 1. What is the total number of employers of labour coming under Schedule 1 of The Workmen's Compensation Act, as reported to the Workmen's Compensation Board. 2. What is the total number of employees so reported. 3. What is the total amount of the assessment for the year 1915 for such employers. 4. How much has been received to date in respect of such assessment. 5. How much is on deposit to the credit of this fund to date. 6. Where and to whose credit are the moneys on deposit. Mr. *Hurdman.* Presented to the Legislature, March 21st, 1916. *Not printed.*

No. 72 Return to an Order of the House of the 25th March, 1915, for a Return showing: 1. If the Workmen's Compensation Board levied its assessment upon employers upon the basis of current cost, or the capitalized value. 2. If not on the basis of current cost, what amount or percentage has been added to the assessment over and above current cost. 3. If the Workmen's Compensation Board established a Reserve Fund under section 92 of The Workmen's Compensation Act. 4. If so, what amount or percentage has been included in the sum assessed upon employers to provide this Reserve Fund. Mr. *Elliott.* Presented to the Legislature, March 21st, 1916. *Not printed.*

No. 73 Return to an Order of the House of the 24th March, 1915, for a Return showing: 1. What is the total number of employers of labour coming under Schedule 2 of The Workmen's Compensation Act, so far as ascertained by the Workmen's Compensation Board. 2. What is the total number of employees under section 2. 3. What is the total number of employers coming under section 3, so far as the Workmen's Compensation Board has been able to ascertain. 4. What is the total number of employees coming under section 3, so far as the Workmen's Compensation Board has been able to ascertain. Mr. *Davidson.* Presented to the Legislature, March 21st, 1916. *Not printed.*

No. 74 Return to an Order of the House of the 21st March, 1916, for a Return showing: 1. Copies of all correspondence which passed between the Government, or any officer or official thereof, in reference to the granting of bail in the case of Rex *vs.* Friedman, heard at Sault Ste. Marie, Ontario. 2. Copies of all correspondence received by the Government from any source in reference to the granting, or refusal, of bail in said case. Mr. *Proudfoot.* Presented to the Legislature, March 22nd, 1916. *Not printed.*

No. 75 Return to an Order of the House of the 22nd March, 1916, for a Return showing what were the dates and amounts of the several payments made by the Province to aid Recruiting, and to whom were such payments made. Mr. *Ham*. Presented to the Legislature, March 22nd, 1916. *Not printed.*

No. 76 Return to an Order of the House of the 22nd March, 1916, for a Return showing what were the dates and the amounts of the several payments made by the Government of Ontario in respect of the Ontario Military Hospital, and to whom were such payments respectively made. Mr. *Richardson*. Presented to the Legislature, March 22nd, 1916. *Not printed.*

No. 77 Return to an Order of the House of the 29th March, 1915, for a Return showing: All correspondence received by the Government or any member or official thereof with reference to the appointment of present members to the Workmen's Compensation Board, or in support of the applications of the said members to be so appointed. Mr. *Carter*. Presented to the Legislature, March 28th, 1916. *Not printed.*

No. 78 Return to an Order of the House of the 1st April, 1915, for a Return showing: 1. How many persons in the employ of the Province or the Government are now serving with the Canadian or Allies' armies. 2. What are the names of the persons so serving, and what salaries do they respectively receive from the Government. Mr. *Racine*. Presented to the Legislature, March 28th, 1916. *Not printed.*

No. 79 Return to an Order of the House of the 24th March, 1916, for a Return giving the names of all persons employed in the Civil Service of the Province who have enlisted for overseas service with the Canadian Expeditionary Forces since the commencement of the War to date. Mr. *McCrae*. Presented to the Legislature, March 28th, 1916. *Not printed.*

No. 80 Return to an Order of the House of the 31st March, 1916, for a Return showing: 1. All correspondence between the Government of Ontario, or any member or official thereof, and the Canada Copper Company or the International Nickel Company, or any officer or official of either of the said Companies, in reference to the tax to be paid to the Province of Ontario in respect of the profits made on the nickel mining operations carried on within the Province of Ontario by or on behalf of the said Companies, or either of them. Mr. *Carter*. Presented to the Legislature, April 4th, 1916. *Not printed.*

No. 81 Return to an Order of the House of the 22nd March, 1915, for a Return showing: 1. Who is the Police Magistrate for the City of Windsor. 2. When was he appointed. 3. Whom did he

succeed. 4. What salary does he receive from the City of Windsor. 5. How much from fees for convictions in County cases. 6. What amount in fees and costs in County cases has he collected from the 1st day of December, 1908, to the 1st day of January, 1915. 7. What amount for convictions in County cases has the Police Magistrate paid to the County Treasurer from the 1st December, 1908, to the 1st January, 1915. 8. What convictions has he reported to the Clerk of the Peace for Essex County from September 1st, 1914, to date. Mr. *Ducharme*. Presented to the Legislature, April 5th, 1916. *Not printed.*

No. 82 Return to an Order of the House of the 22nd March, 1915, for a Return showing: 1. Who is the Police Magistrate for Amherstburg. 2. When was he appointed. 3. Whom did he succeed. 4. What convictions has he reported. 5. What amount of fees and fines has he collected during his term of office. 6. What disposition was made by him of these fees and fines. Mr. *Tolmie*. Presented to the Legislature, April 5th, 1916. *Not printed.*

No. 83 Return to an Order of the House of the 3rd April, 1916, for a Return of copies of all correspondence or other papers and documents which passed between J. H. Carrique, of the City of Toronto, or any other person or persons and the Attorney-General or any official of his Department or of any Department of the Government in connection with, or arising out of, a request made by the said J. H. Carrique to have Robert M. Catts and Edward C. Hill extradited from the United States of America on a charge that they had defrauded him out of the sum of $5,000. Mr. *Proudfoot*. Presented to the Legislature, April 6th, 1916. *Not printed.*

No. 84 Report of the Decisions in cases arising under "The Municipal Drainage Act," together with other cases analagous thereto and The General Rules relating to practice and procedure under the said Act. Presented to the Legislature, April 7th, 1916. *Printed.*

No. 85 Return to an Order of the House of the 24th March, 1916, for a Return showing: 1. The names of the officials connected with the Ontario Reformatory or Guelph Prison Farm, giving their positions and salaries respectively. Mr. *Marshall*. Presented to the Legislature, April 11th, 1916. *Not printed.*

No. 86 Return to an Order of the House of the 9th March, 1916, for a Return showing: 1. What is the total capital expenditure on the Guelph Prison Farm to the close of the fiscal year. 2. If any further capital expenditures are contemplated; and showing the estimated amount thereof. 3. And how many prisoners are now confined at the Guelph Prison Farm. Mr. *Ferguson (Kent)*. Presented to the Legislature, April 11th, 1916. *Not printed.*

No. 87 Return to an Order of the House of the 9th March, 1916, for a Return showing: 1. What is the total capital expenditure on the Whitby Asylum to the close of the fiscal year. 2. And if any further capital expenditures are contemplated; and if so, showing the estimated amount thereof. 3. And the number of inmates now confined in the Whitby Asylum. Mr. *Wigle*. Presented to the Legislature, April 12th, 1916. *Not printed.*

No. 88 Statement of the distribution of the Revised and Sessional Statutes for the year 1915. Presented to the Legislature, April 13th, 1916. *Not printed.*

No. 89 Report of the Sub-Committee on Bill (No. 53), Respecting the Ancient Order of United Workmen of the Province of Ontario. Presented to the Legislature, April 18th, 1916. *Printed by order of the House.*

No. 90 Return to an Order of the House of the 3rd March, 1915, for a Return showing: 1. How many permanent officials and employees of all classes were engaged in the inside Civil Service on the 1st days of January, 1905 and 1915 respectively. 2. How many permanent officials and employees of all classes were engaged on the outside service on the 1st days of January, 1905 and 1915 respectively. Mr. *Gillespie*. Presented to the Legislature, April 19th, 1916. *Not printed.*

No. 91 Return to an Order of the House of the 30th day of March, 1916, for a Return showing: 1. Copies of all correspondence between the Government of Ontario and any member or official and the Government of the Dominion of Canada or any member or official thereof, with reference to the Report of the Dominion Government Commission on Technical Education and as to any action to be taken upon the basis of the said report or otherwise in connection with Technical Education. Mr. *Ducharme*. Presented to the Legislature, April 19th, 1916. *Not printed.*

No. 92 Return to an Order of the House of the 11th April, 1916, for a Return showing: 1. If the T. & N. O. Railway was, within the past twelve months, asked to quote rates on the shipment of 6,000 tons of fabricated steel, or some quantity of fabricated steel, from Sarnia to Regina. 2. If the T. & N. O. Railway was asked to quote rates, who were the shippers or parties requesting the rates; and what was the amount of steel involved; and what were the rates quoted. 3. If rates were quoted, how did these rates compare with the tariff rates in the tariff approved by the Board of Railway Commissioners for the quantities of steel and the haul in question. Mr. *Munro*. Presented to the Legislature, April 19th, 1916. *Not printed.*

No. 93 Return to an Order of the House of the 17th day of April, 1916, for a Return showing if the Government received any statement from the Government of Great Britain, or from any other source, with reference to the use made of the flour contributed by the Province of Ontario to the Mother Country, of the value of $780,468.70. 2. If so, how was the flour used or disposed of. Mr. *Lowe*. Presented to the Legislature, April 19th, 1916. *Not printed.*

ANNUAL REPORT

OF THE

Inspector of Division Courts

FOR THE

PROVINCE OF ONTARIO

FOR THE YEAR

1915

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:

Printed by A. T. WILGRESS, Printer to the King's Most Excellent Majesty

1916

Printed by
WILLIAM BRIGGS
Corner Queen and John Streets
TORONTO

TORONTO, March 1st, 1916.

To His Honour SIR JOHN STRATHEARN HENDRIE, K.C.M.G., C.V.O., etc., a Colonel in the Militia of Canada,

Lieutenant-Governor of Ontario.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to Your Honour the Report of the Inspector of Division Courts, of the Province of Ontario, for the year ending 31st December, 1915.

Respectfully submitted,

I. B. LUCAS,

Attorney-General.

TORONTO, March 1st, 1916.

SIR,—I have the honour to submit herewith, to be presented to His Honour the Lieutenant-Governor, the Report of the Inspector of Division Courts, for the year ending 31st December, 1915.

I have the honour to be, Sir,

Your obedient servant,

J. B. MACDONALD,

Inspector.

TO THE HONOURABLE I. B. LUCAS, K.C., M.P.P.,
Attorney-General, Toronto.

Annual Report of the

INSPECTOR OF DIVISION COURTS

For the Province of Ontario

FOR THE YEAR ENDING 31st DECEMBER, 1915.

TORONTO, March 1st, 1916.

To His Honour SIR JOHN STRATHEARN HENDRIE, K.C.M.G.. C.V.O., etc., a Colonel in the Militia of Canada,

Lieutenant-Governor of Ontario.

MAY IT PLEASE YOUR HONOUR:

I have the honour to present the Annual Report of the business of the Division Courts of the Province of Ontario for the year ending 31st December, 1915, including a list of officials, a description of the limits of boundaries of the divisions in each county and district, and the Tariff of Fees.

A decrease in the number of suits entered for 1915 is apparent, as the following figures will show. The number of suits entered exclusive of transcripts of judgments and judgment summonses for

1914 were	78,507
1915 were	68,384
a decrease of	10,123

and the amounts of such claims entered were:

1914	$2,721,193 46
1915	2,719,166 93
a decrease of	$2,026 53

Two new courts were established during the year 1915, one at Matheson, in the District of Temiskaming, and one at Chapleau in the District of Sudbury.

One court was abolished in the County of Lambton, viz., the Seventh, at Mooretown. the territory being added to the First Division, Sarnia.

An application to establish a court at Noelville was made to the Board, and a meeting held at Sudbury to consider the matter, when it was decided that it was not desirable at the present time that a court should be established there, that it was not in the public interest, and that it would be difficult, if not impossible, to get officials to act.

An application is at present before the Division Court Board to establish a court at Massey, in the District of Sudbury, which will be dealt with on the 6th April, at a meeting to be held in the Judge's Chambers, at Sudbury, for that purpose.

The percentages payable by clerks to the Honourable the Provincial Treasurer

amount to	$9,107 88	for 1915
as against	9,549 63	for 1914
showing a decrease of	$431 75	for 1915

Continuous inspection is being carried on, and with very few exceptions the business of the various offices is conducted in a most satisfactory manner.

Quite a number of the officials have joined the different regiments for Overseas Service, and in each case temporary appointments have been made to fill the places until the return of these officials, when they will resume their former positions.

All of which is respectfully submitted.

I have the honour to be,

Your Honour's obedient servant,

J. B. MACDONALD,

Inspector.

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Algoma	1	804	39,809 60	29	2,540 94	6	1,106 59	16,861 05	17,198 11	769 53	644
	2	49	2,338 17	5	285 02	2	.....	691 27	691 27	.....	43
	3	82	4,619 37	4	123 15	1	86 08	1,560 46	1,312 56	252 90	80
	6	46	1,756 80	7	389 32	1	10 00	1,548 60	1,535 45	23 15	43
	7	184	5,787 72	5	363 99	3	71 49	3,310 91	3,267 93	114 47	179
Brant.....	1	977	42,643 75	58	3,174 22	47	330 58	13,614 14	13,674 79	269 93	934
	2	78	2,743 87	11	862 30	7	.....	1,617 47	1,617 47	.....	74
	3	47	1,822 93	3	202 40	3	.....	669 93	669 93	.....	45
	4	55	1,656 71	5	153 53	10	38 00	1,067 75	1,041 75	26 00	35
	5	18	693 14	7	309 16	3	.....	722 30	721 30	1 00	17
Bruce.....	1	123	4,393 66	12	493 90	1	.....	1,310 59	1,310 59	.....	89
	2	99	5,083 17	13	845 97	2	7 50	1,788 70	1,788 70	7 50	83
	3	50	1,607 65	3	103 17	4	.....	750 76	750 76	.....	49
	4	53	2,366 78	5	341 35	8	.....	2,087 15	2,087 15	.....	48
	5	61	2,995 04	12	636 32	1	.....	1,860 34	1,860 34	.....	53
	6	7	287 04	.....	.....	.....	.....	268 64	268 64	.....	7
	7	47	1,610 32	5	322 42	2	.....	592 31	592 31	.....	45
	8	146	5,548 78	24	1,238 84	14	148 76	2,823 42	2,809 51	162 67	147
	9	24	1,363 95	4	159 02	.....	1 94	877 39	879 33	.....	19
	10	38	1,458 28	1	44 46	.....	.....	379 20	379 20	.....	35
	11	57	1,581 21	3	179 86	5	.....	1,046 81	1,046 81	.....	29
	12	114	4,319 57	4	246 00	6	.....	544 11	544 11	.....	104
Carleton	1	2,762	123,958 20	52	2,733 46	466	1,827 25	22,429 32	21,996 35	2,260 22	2,534
	2	35	1,537 31	5	297 10	.....	.....	1,811 01	1,811 01	.....	29
	3	29	1,264 93	4	362 36	2	62 45	655 81	718 26	.....	25
	4	23	849 96	2	108 03	.....	.....	730 60	750 60	.....	22
	5	22	1,943 40	3	125 93	.....	.....	357 19	357 19	.....	15
	6	33	1,431 55	5	254 71	2	59 27	1,007 58	903 29	163 56	32
	7	417	11,659 03	29	1,962 60	36	119 75	3,624 41	3,556 31	187 85	405
Dufferin.....	1	187	8,562 80	8	970 80	13	8 83	3,419 59	3,419 59	8 83	169
	2	125	4,261 10	7	528 94	10	.....	2,156 14	2,156 14	.....	105
	3	17	735 40	5	309 02	.....	.....	174 26	174 26	.....	16
	4	2	27 05	.....	.....	.....	.....	27 05	27 05	.....	.....
	5	34	1,172 67	3	146 84	.....	.....	594 84	584 84	.....	32
Elgin	1	319	13,044 56	34	1,931 77	47	38 83	5,595 49	5,559 45	38 83	221
	2	17	494 26	6	249 80	.....	.....	337 07	337 07	.....	16
	3	963	30,325 86	29	1,366 19	95	6 91	13,177 58	13,177 92	5 57	916
	4	136	5,866 82	14	1,071 57	18	.....	3,646 09	3,363 88	282 21	124
Essex.....	1	36	1,153 20	3	227 28	2	27 85	382 77	410 60	27 83	31
	2	40	3,085 34	6	372 18	7	10 00	772 58	787 58	5 00	34
	3	84	4,549 00	3	165 31	9	.....	1,764 77	1,764 77	.....	71
	4	83	4,603 00	6	241 88	22	13 14	1,353 62	1,362 26	4 50	69
	5	240	8,669 68	15	611 40	34	80 51	4,330 19	4,323 19	7 00	224
	6	31	1,508 77	4	294 68	1	30 85	815 24	815 24	30 85	28
	7	793	39,737 20	41	2,520 88	255	48 85	13,397 77	13,386 51	60 11	339
	8	150	7,311 78	17	1,013 68	18	156 48	4,091 56	4,087 04	161 00	138
	9	52	2,366 28	4	356 96	1	23 08	1,412 57	1,354 52	81 13	45
	10	14	70 30	.....	.....	.....	.....	.....	.....	.....	2

A.

to the 31st day of December, A.D. 1915, inclusive, showing:

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of Judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of section 43 D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	$ c.
87			1	73	1	12 00			1 20					2,006 00	993 10	
8				9										101 35	88 00	
1				20										174 00	139 75	
3				2										126 16	174 67	
4				38									2	401 35	249 32	
90	6	1	1	164				42 15	35 32	2	12 00	3		2,176 60	1,134 10	4 05
4				22				2 20						210 55	187 14	
2				8				1 70						112 50	85 04	
2			1	18	1	12 00		1 40						152 30	80 10	
1				3				61						60 30	56 06	
7				16				4 55						228 85	233 31	
9				9	1	14 90		5 86						297 85	146 46	
				9				1 58						98 85	94 75	
3				8				2 27						119 30	61 66	
8		12		11				2 99						159 20	159 00	
					1	13 90	1	27						17 05		
2				6	2	24 00		1 49						127 50	126 80	
13	1			27	1	11 40	1	5 80				1		411 80	317 80	
3				5				1 61		1	10 00			61 51		
2				4				1 31				1		64 97		
2				25				1 44						122 90	67 56	
7				31				3 97						210 70		
228			15	355				93 92	1,230 00	4	22 00	292	11	6,450 00	2,452 36 2,754 27	53 19
6				5				2 10						115 05	186 90	
4			1	3				1 57						72 89	71 21	
1			1	3				91						62 70	78 75	
7				1				2 23		1	10 00			85 85	82 00	
1				3				1 12						110 40	Vacant	
12				106				9 18		1	5 00	24		1,167 65	881 28	3 32
16				34				8 58		2	16 00			429 60	264 74	
20				15				7 25				2		303 62	167 13	
1				2				67						50 76	50 46	
				1										2 96	Vacant	
2				11	1	12 40		98				1		64 65	36 91	
20				74				12 21				12	1	946 70	749 91	
1			1	1				52						38 70	48 03	
47	5			302	1	9 00		25 73	11 30			25	1	2,056 50	1,758 68	
12	2			33				5 82				3		340 80	487 64	
1				5				1 47						65 55	53 60	
6				2				2 46		1	5 00	2		154 70	72 95	
12				8				4 77						239 25	141 31	
12				9				5 24						302 65	342 05	
16	4		3	57	9	55 00		8 47						685 80	405 65	
4				5				1 63						78 90	Vacant	
33			10	250	1	12 00		28 68						2,001 10	1,964 63	22
9	1			28				6 15						460 20	246 30	
8				8				2 96						148 50	134 18	
1														45 50	80 35	

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c		$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Frontenac	1	862	30,155 93	36	2,388 62	144	431 96	12,603 99	12,597 68	438 87	801
	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	3	54	1,288 60	8	254 50	4	.....	572 47	572 47	.....	54
	4	118	3,687 66	13	220 30	8	.....	2,652 04	2,652 04	.....	107
	5	24	534 56	1	34 20	1	.....	459 29	459 29	.....	24
	6	85	3,160 20	13	753 85	4	39 20	2,125 87	2,125 87	18 00	84
	7	29	1,037 33	3	162 58	5	.....	541 19	541 19	.....	35
Grey	1	427	14,443 52	18	1,079 97	50	474 74	5,789 01	6,224 02	39 73	399
	2	54	2,766 71	9	561 40	10	20 40	1,196 61	1,217 01	.....	32
	3	145	4,814 86	6	253 11	12	.....	1,829 74	1,724 08	105 66	141
	4	72	3,732 86	29	1,819 39	15	7 82	1,198 84	1,178 69	20 15	61
	5	110	4,707 36	16	707 95	7	190 67	2,790 33	2,666 53	314 47	100
	6	28	870 82	1	23 96	1	1 00	659 81	659 81	1 00	26
	7	138	6,509 83	14	842 30	12	52 60	3,009 95	2,867 06	195 49	97
	8	95	3,619 65	7	360 77	7	35 10	1,463 72	1,378 02	120 80	87
Haldimand	1	64	3,917 31	8	577 43	12	278 38	1,401 46	1,515 35	114 49	61
	2	56	2,049 37	8	395 65	18	62 70	853 35	793 90	122 15	54
	3	260	3,665 11	18	1,309 67	33	478 79	3,665 11	3,653 10	490 81	244
	4	106	4,579 00	11	513 00	8	148 86	1,991 69	2,011 40	129 15	107
	5	27	1,638 94	12	800 77	2	.....	1,251 73	1,251 73	.....	20
Haliburton.....	1	73	2,696 43	11	501 24	4	.....	2,367 44	2,367 44	.....	71
	2	54	2,921 48	5	303 39	1	88 50	1,637 17	1,725 67	.....	48
	3	62	1,645 57	1	62 19	4	.....	602 81	602 81	.....	59
	4	4	282 10	11	.....	.....	.....	59 90	59 90	.....	2
Halton	1	75	1,920 85	11	681 61	9	19 47	1 766 04	1,563 93	222 48	73
	2	79	3,974 70	12	1,137 94	7	18 18	1,760 73	1,721 76	57 15	61
	3	111	3,653 38	4	183 79	5	54 47	2,173 15	2,085 16	118 99	107
	4	103	2,921 73	12	731 78	12	14 50	1,936 18	1,900 23	33 95	97
	5	19	990 15	2	146 72	.....	.....	615 14	615 14	.....	19
	6	166	6,267 52	10	540 82	8	102 83	1,791 16	1,862 01	31 98	150
Hastings.....	1	493	16,038 74	31	1,908 55	29	371 05	7,321 48	7,239 93	452 58	318
	2	50	2,288 15	4	159 25	4	193 26	760 67	894 92	59 01	44
	3	2	106 20	6	.....	.....	.....	59 74	59 74	.....	.....
	4	116	2,542 46	17	1,009 60	12	58 90	2,492 77	2,397 82	153 85	112
	5	60	1,496 82	11	695 14	7	16 22	1,207 95	1,198 12	28 05	58
	6	134	5,375 12	5	158 46	2	.....	1,854 17	1,847 27	6 90	123
	7	40	1,300 31	2	57 11	.....	.....	743 46	598 46	145 00	40
	9	314	9,591 13	29	1,672 43	27	172 25	4,891 85	4,797 12	266 98	301
	10	97	3,861 34	5	224 28	1	.....	2,829 01	2,725 24	103 77	90
	11	43	1,921 81	.....	.....	.....	113 03	867 66	871 72	108 97	39
	12	92	2,606 20	11	516 60	3	158 14	1,418 54	1,550 35	26 35	92
Huron.....	1	122	4,512 74	12	537 85	5	53 17	1,430 46	1,450 03	33 60	117
	2	80	3,269 57	5	534 46	4	60 95	2,362 54	2,356 63	66 86	73
	3	43	2,104 92	4	242 17	1	.....	1,175 36	1,175 36	.....	38
	4	37	1,661 96	7	295 62	4	9 00	954 13	951 13	7 36	34
	5	33	2,185 49	3	202 85	7	21 35	756 74	776 09	2 00	28
	6	8	338 28	7	141 44	.....	6 32	130 84	137 16	.....	7
	7	7	348 25	.....	.....	.....	1 00	21 70	21 70	.....	6
	8	119	3,977 71	4	132 04	9	.....	1,660 17	1,568 60	91 57	123
	9	41	2,486 67	7	133 39	3	.....	982 69	982 69	.....	13
	10	25	1,025 93	5	301 67	2	.....	381 12	342 12	40 00	24
	11	16	1,400 78	3	308 61	3	25 10	811 40	811 40	25 10	12
	12	37	1,349 77	3	20 00	2	.....	455 83	439 63	16 20	36

A.—Continued.

to the 31st day of December, A.D. 1915, inclusive, etc.—Continued.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of section 43, D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	$ c.
61	4	.....	.....	220	.....	.....	....	30 40	.....	.....	.....	16	1	2,192 80	1,155 04	.....
.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	....	.....	vacant.	.....
.....	.....	.....	.....	10	.....	.....	....	93	.....	.....	.....	.....	....	124 55	145 30	.....
5	.....	.....	.....	26	.....	.....	....	2 83	.....	1	5 00	.....	....	263 87	266 02	.....
.....	.....	.....	.....	6	.....	.....	....	21	.....	.....	.....	.....	....	35 61	49 13	.....
1	2	.....	.....	10	.....	.....	....	2 41	.....	.....	.....	1	....	251 20	47 55 154 42	.....
2	.....	.....	.....	5	.....	.....	....	83	.....	.....	.....	.....	....	72 11	61 56	.....
28	.....	.....	.....	114	1	12 00	....	13 57	.....	1	10 00	6	1	1,189 00	731 88	.....
9	.....	.....	.....	13	.....	.....	....	3 12	.....	.....	.....	.....	....	194 05	203 10	.....
4	4	.....	.....	37	.....	.....	....	3 94	.....	.....	.....	1	....	362 88	211 65	.....
9	.....	.....	.....	11	1	4 04	....	.....	.....	.....	.....	2	....	401 11	382 01	.....
10	.....	.....	.....	26	.....	18 50	....	4 92	.....	.....	.....	1	....	294 50	337 77	.....
2	.....	.....	.....	8	.....	13 60	....	1 01	.....	.....	.....	.....	....	61 65	82 75	.....
9	.....	.....	.....	30	2	28 70	....	5 30	.....	.....	.....	.....	....	324 00	225 34	.....
6	.....	.....	.....	22	.....	.....	....	3 36	.....	1	4 00	2	....	253 70	139 25	.....
12	3	.....	.....	11	2	35 00	....	4 22	.....	.....	.....	2	....	259 80	118 04	.....
2	1	.....	.....	13	.....	.....	....	1 64	.....	.....	.....	1	....	127 90	89 30	.....
16	.....	.....	.....	72	.....	.....	....	8 41	.....	2	13 00	18	....	574 35	338 51	6 20
12	.....	.....	.....	22	.....	.....	....	5 01	.....	1	10 00	2	....	265 60	235 95	.....
6	.....	.....	.....	.....	.....	.....	....	1 94	.....	.....	.....	.....	....	71 40	59 89	.....
2	.....	.....	1	10	.....	.....	....	2 39	.....	.....	.....	.....	....	192 25	167 25	.....
3	.....	.....	.....	8	.....	.....	....	2 24	.....	.....	.....	.....	....	152 30	62 28	.....
2	1	.....	.....	14	.....	.....	....	1 46	.....	1	5 00	1	....	128 00	120 65	.....
2	.....	.....	.....	53	.....	.....	....	.....	.....	.....	.....	.....	....	16 90	vacant	.....
2	1	.....	.....	16	.....	.....	....	1 73	.....	.....	.....	.....	....	213 20	116 99	.....
7	.....	.....	.....	17	.....	.....	....	3 92	.....	.....	.....	.....	....	205 30	.....	.....
3	.....	.....	.....	29	.....	.....	....	2 87	.....	.....	.....	.....	....	281 34	106 13	.....
6	.....	.....	.....	44	.....	.....	....	2 39	.....	3	15 00	.....	....	300 30	135 91	.....
3	.....	.....	1	3	.....	.....	....	1 26	.....	.....	.....	.....	....	60 84	.....	.....
13	3	.....	.....	47	.....	.....	....	6 37	.....	.....	.....	1	....	409 20	128 70	.....
24	12	.....	.....	151	2	51 55	....	31 94	.....	1	5 00	2	1	1,370 90	890 41	.....
7	.....	.....	.....	5	.....	.....	....	2 83	.....	.....	.....	.....	....	153 95	171 38	.....
.....	.....	.....	.....	.....	.....	.....	....	6	.....	.....	.....	.....	....	18 73	9 73	.....
4	3	.....	.....	29	.....	.....	....	2 77	.....	.....	.....	.....	....	290 95	258 30	.....
2	1	.....	.....	22	.....	.....	....	1 22	.....	.....	.....	.....	....	153 49	144 52	.....
12	2	.....	.....	30	.....	.....	....	5 25	.....	.....	.....	1	....	228 30	238 20	.....
1	.....	.....	.....	8	.....	.....	....	1 64	.....	.....	.....	.....	....	48 76	vacant	.....
13	1	.....	.....	99	.....	.....	....	8 26	.....	.....	.....	.....	....	977 22	632 02	.....
7	.....	.....	.....	19	.....	.....	....	3 58	.....	.....	.....	.....	....	167 67	141 50	.....
4	.....	.....	.....	2	.....	.....	....	2 14	.....	.....	.....	.....	....	102 05	130 13	.....
.....	1	.....	.....	26	.....	.....	....	1 83	1	11	.....	.....	....	223 10	203 18	1 11
5	1	.....	.....	29	3	41 60	....	3 56	.....	2	10 00	.....	....	360 83	189 65	.....
5	.....	.....	.....	19	.....	.....	....	3 22	.....	1	10 00	.....	....	339 05	.....	25 72
5	1	.....	.....	5	.....	.....	....	2 70	.....	.....	.....	.....	....	111 65	79 32	.....
3	.....	.....	.....	7	.....	.....	....	1 65	.....	.....	.....	.....	....	102 62	70 95	.....
3	.....	.....	.....	8	.....	.....	....	1 97	.....	.....	.....	.....	....	102 15	.....	.....
1	.....	.....	.....	1	.....	.....	....	37	.....	.....	.....	.....	....	31 00	43 85	.....
.....	.....	.....	.....	1	.....	.....	....	6	.....	.....	.....	.....	....	18 25	25 43	.....
9	.....	.....	1	51	.....	.....	....	4 19	.....	.....	.....	.....	....	267 90	200 98	.....
5	.....	.....	.....	6	.....	.....	....	2 52	.....	1	2 00	.....	....	75 60	127 16	.....
1	.....	.....	.....	3	.....	.....	....	94	.....	.....	.....	.....	....	65 41	85 60	.....
4	.....	.....	.....	.....	.....	.....	....	1 54	.....	.....	.....	.....	....	46 77	82 61	.....
2	.....	.....	.....	8	.....	.....	....	1 64	.....	1	8 00	.....	....	83 90	64 00	.....

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Kenora	1	298	14,341 58	2	83 41	1	743 16	4,178 86	4,378 54	543 48	263
	2	7	440 10	2	167 69	.....	.....	43 90	43 90	.....	1
	3	79	3,542 72	3	115 00	17	.....	1,980 70	1,980 70	.....	73
	4	47	2,731 55	4	40 00	.....	635 06	975 27	1,474 88	135 45	39
Kent.....	1	723	32,416 00	15	911 23	73	1,043 94	12,614 11	13,165 15	492 90	666
	2	153	5,781 54	16	1,294 65	11	60 68	3,209 81	3,115 09	94 72	152
	3	73	2,131 48	3	94 32	4	.....	1,497 54	1,255 48	242 06	75
	4	152	5,852 41	10	600 17	33	.....	2,755 23	2,734 77	20 46	141
	5	359	11,490 70	18	702 97	9	386 06	5,639 43	5,598 84	426 65	344
	6	65	2,485 31	9	128 59	8	17 03	1,568 43	1,568 43	.....	60
	7	249	15,600 85	24	1,172 55	11	150 56	6,476 79	6,600 93	26 42	247
Lambton.....	1	763	22,563 61	28	1,243 46	60	216 05	12,119 04	12,119 04	296 22	736
	2	67	3,423 15	3	134 59	2	28 44	1,452 90	1,473 96	7 38	43
	3	45	1,573 33	10	510 44	4	.....	1,271 94	1,271 94	.....	42
	4	30	1,031 10	8	167 00	8	.....	510 49	510 49	.....	27
	5	72	2,839 76	7	575 54	3	.....	1,069 38	1,069 38	.....	64
	6	69	2,814 97	2	39 10	10	.....	1,736 94	1,736 94	.....	10
	7	Abolished									
	8	158	5,271 29	15	942 20	17	3 25	2,321 26	2,318 01	3 25	151
	9	68	2,682 60	4	130 28	6	108 56	2,406 26	2,491 11	23 71	59
Lanark	1	259	8,473 25	15	611 52	24	27 04	4,999 27	4,907 74	118 57	236
	2	54	1,954 04	3	111 25	3	4 00	934 21	938 21	.....	51
	3	120	4,300 70	3	160 39	24	.....	1,192 92	1,192 93	.....	133
	4	258	7,925 22	7	616 29	10	.....	4,775 77	4,751 40	24 37	173
	5	105	2,874 15	5	246 87	9	.....	955 25	955 25	.....	100
Leeds and Grenville	1	706	16,471 16	14	1,108 18	22	9 09	8,249 02	8,224 66	33 45	700
	2	141	3,570 15	4	291 14	7	38 27	2,035 45	2,067 15	6 57	138
	3	132	5,122 31	9	375 17	7	143 43	1,902 95	2,042 91	3 47	122
	4	79	5,358 22	3	240 00	5	100 31	873 05	872 50	55	68
	5	58	1,780 43	3	116 27	.....	.....	739 30	739 30	.....	58
	6	153	5,114 13	8	221 79	11	.....	2,151 91	2,151 91	.....	155
	7	18	544 88	2	15 88	1	28 76	287 12	153 96	161 92	17
	8	138	4,619 03	8	442 01	3	.....	1,609 36	1,577 68	31 68	133
	9	51	3,124 08	4	358 97	3	.....	1,276 85	1,263 37	13 48	38
	10	25	1,164 52	2	56 81	.....	60 00	502 22	502 22	.....	23
	11	17	689 11	1	10 23	.....	.....	452 09	452 09	.....	15
	12	16	606 43	.....	.....	.....	.....	437 61	437 61	.....	16
Lennox and Addington....	1	206	8,863 87	8	340 27	34	136 40	2,283 42	2,382 07	37 75	148
	2	21	603 92	4	182 50	8	10 00	267 05	263 88	13 17	21
	3	3	132 00	1	.....	.....	.....	25 45	25 45	.....	3
	4	11	461 64	4	117 17	.....	56 00	383 79	409 23	31 56	10
	5	31	1,221 14	4	207 95	5	27 13	516 60	532 30	9 30	34
	6	39	904 50	.....	.....	2	5 49	344 09	321 87	22 22	37
	7	66	2,371 30	.....	.....	1	.....	633 27	621 27	12 00	61
	8	17	453 98	5	395 62	.....	41 69	356 57	383 17	15 09	.....
	9	12	366 47	.....	.....	1	.....	256 68	256 68	.....	10

A—Continued.

to the 31st day of December, A.D. 1915, inclusive, showing:

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of section 43, D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	$ c.
31	.....	.....	.....	28	.....	.....	....	.....	.....	.....	.....	.....	....	798 05	356 62	.....
.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	....	19 95	39 15	.....
6	.....	.....	.....	10	.....	.....	....	.....	.....	2	3 50	.....	....	207 83	230 82	.....
6	.....	.....	.....	2	.....	.....	....	.....	.....	.....	.....	.....	....	121 55	120 00	.....
51	3	.....	.....	108	1	12 00	....	30 36	12 67	2	20 00	35	1	2,063 34	423 38 433 41	.....
12	.....	.....	.....	28	1	12 00	....	6 33	.....	.....	.....	7	....	385 90	366 65	.....
3	.....	.....	.....	22	.....	.....	....	1 98	.....	.....	.....	4	....	158 72	101 20	.....
11	2	.....	.....	43	.....	.....	....	5 42	.....	1	10 00	11	....	392 00	284 00	.....
15	1	.....	1	103	.....	.....	....	8 88	.....	.....	.....	2	....	903 55	499 60	12 00
5	1	.....	.....	19	.....	.....	....	2 80	.....	.....	.....	1	....	197 93	169 05	....
40	.....	.....	.....	49	.....	.....	....	17 15	.....	.....	.....	1	....	719 70	Vacant	.....
27	1	.....	.....	254	.....	.....	....	17 94	.....	4	25 00	10	....	1,567 75	804 15	.....
6	.....	.....	.....	12	.....	.....	....	2 58	.....	.....	.....	.....	....	159 00	207 25	.....
3	.....	.....	.....	11	.....	.....	....	1 53	.....	.....	.....	3	....	164 30	236 00	.....
3	.....	.....	.....	9	2	24 00	....	1 29	.....	.....	.....	2	....	153 73	122 78	.....
3	.....	.....	.....	13	.....	.....	....	2 72	.....	.....	.....	1	....	130 50	74 45	.....
9	.....	.....	.....	15	.....	.....	....	3 69	.....	.....	.....	.....	....	160 46	79 00	.....
7	.....	.....	.....	33	2	.....	....	4 39	.....	1	5 00	8	....	349 50	Vacant	.....
9	1	.....	.....	12	.....	.....	....	3 75	.....	.....	.....	.....	....	163 50	203 10	.....
16	1	.....	.....	95	.....	.....	....	8 55	.....	2	10 00	6	....	753 80	348 58 209 46	.....
3	.....	.....	.....	.....	.....	.....	....	1 77	.....	.....	.....	1	....	129 30	171 85	.....
10	.....	.....	.....	33	.....	.....	....	3 81	.....	.....	.....	9	....	296 30	155 69	.....
13	.....	.....	.....	73	.....	.....	....	7 48	.....	.....	.....	2	....	615 75	303 79	.....
5	3	.....	.....	33	.....	.....	....	2 72	.....	.....	.....	1	....	223 45	173 15	.....
22	.....	.....	1	347	.....	.....	....	15 06	.....	.....	.....	2	....	1,400 10	340 36 361 39	.....
3	.....	.....	.....	44	.....	.....	....	2 79	.....	.....	.....	.....	....	267 50	144 44	.....
10	6	.....	.....	19	.....	.....	....	4 96	.....	1	5 00	.....	....	389 51	230 07	.....
6	.....	.....	1	17	.....	.....	....	5 28	.....	.....	.....	.....	....	203 80	207 41	.....
3	.....	.....	.....	21	.....	.....	....	1 92	.....	.....	.....	.....	....	128 60	71 70	.....
9	.....	.....	.....	32	.....	.....	....	4 95	.....	.....	.....	.....	....	440 60	429 06	.....
1	.....	.....	.....	6	.....	.....	....	52	.....	.....	.....	.....	....	35 74	35 62	.....
5	4	.....	1	31	.....	.....	....	3 89	.....	1	5 00	1	....	331 15	88 50 184 05	.....
14	.....	.....	.....	6	.....	.....	....	4 31	.....	.....	.....	.....	....	168 55	123 93	.....
2	.....	.....	.....	.....	.....	.....	....	1 10	.....	.....	.....	.....	....	54 80	.....	.....
1	20	1	4	1	.....	.....	....	64	.....	.....	.....	.....	....	48 66	60 55	.....
1	.....	.....	.....	3	.....	.....	....	55	.....	.....	.....	.....	....	42 68	69 36	.....
13	2	.....	.....	66	.....	.....	....	8 37	.....	2	15 00	6	....	610 85	339 65	.....
.....	1	.....	.....	8	.....	.....	....	39	.....	.....	.....	.....	....	74 02	77 03	.....
.....	.....	.....	.....	.....	.....	.....	....	12	.....	.....	.....	.....	....	24 15	19 70	.....
1	.....	.....	.....	.....	.....	.....	....	37	.....	1	5 00	.....	....	33 70	Vacant	.....
2	.....	.....	.....	6	.....	.....	....	1 10	.....	.....	.....	1	....	80 94	.....	90
2	.....	.....	.....	16	.....	.....	....	77	.....	.....	.....	.....	....	18 02	67 50	.....
5	.....	.....	.....	9	.....	.....	....	2 42	.....	.....	.....	1	....	174 70	150 16	.....
17	.....	.....	.....	4	.....	.....	....	39	.....	.....	.....	.....	....	39 75	40 57	.....
1	.....	.....	.....	1	.....	.....	....	43	.....	.....	.....	.....	....	30 80	46 27	.....

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Lincoln.....	1	107	4,878 01	11	700 00	4	160 00	2,533 82	2,505 82	188 00	96
	2	672	27,890 28	27	3,228 58	52	306 05	14,748 22	14,573 94	480 33	622
	3	69	3,036 77	16	1,046 86	19	6 03	1,775 11	1,781 11	.....	.....
	4	126	4,746 03	13	814 27	84	.....	3,203 00	3,174 39	28 61	116
	5	252	10,676 37	26	1 495 32	38	55 26	5,485 09	4,858 90	681 45	209
Manitoulin	1	31	1,837 40	8	385 52	5	165 00	602 04	619 14	147 90	26
	2	70	1,769 48	2	105 64	4	241 90	1,185 69	1,362 47	65 12	73
	3	17	413 50	1	13 70	.....	.....	80 41	80 41	.....	17
Middlesex.....	1	1,821	74,683 85	48	2,320 48	39	725 85	27,902 71	28,030 12	598 44	1,609
	2	84	2,880 58	6	492 84	.....	.....	1,588 13	1,588 13	.....	78
	3	70	3,051 32	14	597 34	2	72 48	1,262 40	1,182 54	79 86	64
	4	73	3,034 83	5	196 06	4	.....	837 18	837 18	.....	62
	5	99	3,859 77	22	1,429 39	6	140 09	1,680 53	1,564 25	186 35	87
	6	80	4,274 60	20	1,021 16	3	54 00	1,509 90	1,553 71	10 19	70
	7	Burnt	out	.....	.....	.....	.....	.....	.....	.....	.....
	8	14	556 76	4	188 80	.....	5 00	105 37	66 45	43 92	13
	9	490	10,993 09	5	78 30	70	323 06	4,375 43	4,050 52	324 90	478
Muskoka.....	1	86	4,028 20	6	277 03	30	217 82	2,036 31	2,248 39	5 74	75
	2	62	2,566 14	7	252 09	.....	94 43	1,534 01	1,529 04	99 40	60
	3	131	3,668 71	25	200 40	10	122 59	657 55	552 21	105 34	74
	4	Vacant	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nipissing	1	226	7,445 70	12	918 32	7	152 15	3,675 41	3,788 01	39 55	166
	2	129	3,531 51	8	764 86	.....	24 85	2,762 63	2,736 66	25 97	88
	3	707	29,631 47	30	1,541 47	26	94 84	13,109 48	13,064 65	139 67	666
	5	43	1,637 41	2	47 15	4	.....	595 69	595 69	.....	43
Norfolk.....	1	365	10,951 00	10	561 71	92	193 72	4,588 51	4,159 01	429 50	261
	2	31	1,607 07	7	436 29	6	5 00	913 40	918 40	.....	7
	3	17	623 95	12	474 41	3	.....	255 72	255 72	.....	19
	4	43	1,667 01	10	707 94	7	50 01	847 69	858 29	38 41	40
	5	16	1,047 11	1	17 74	1	.....	331 61	331 61	.....	13
	6	152	5,281 51	6	361 12	34	.....	2,728 57	2,728 57	.....	136
	7	31	875 10	12	574 13	7	32 56	758 16	753 16	37 56	30
	8	38	1,307 61	2	64 83	4	.....	591 60	585 60	6 00	37
Northumberland and Durham..	1	191	5,852 64	12	886 02	5	75 61	2,152 88	2,098 72	129 77	184
	2	46	1,819 06	3	95 57	2	29 43	788 04	776 22	41 25	44
	3	124	4,313 97	17	1,116 44	1	116 37	2,669 59	2,756 56	29 40	121
	4	53	2,425 36	6	490 01	3	80 70	799 17	801 67	78 20	49
	5	197	6,948 93	7	360 90	19	134 39	1,950 08	2,084 47	.....	180
	6	115	3,783 22	6	471 91	23	.....	1,563 40	1,543 40	20 00	126
	7	104	4,629 09	8	669 73	12	28 51	2,542 44	2,223 53	357 42	94
	8	112	4,976 87	15	703 66	10	95 00	1,653 21	1,586 97	66 24	112
	9	130	4,694 89	6	223 22	8	.....	2,134 88	2,081 88	53 00	120
	10	35	1,112 29	11	283 59	.....	.....	649 63	649 63	.....	33
	11	214	6,226 75	7	232 83	24	90 21	2,472 65	2,395 88	76 77	11

A.—Continued.

to the 31st day of December, A.D. 1915, inclusive, etc.—Continued.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of Jury Trials by Jurors called in pursuance of Section 142 D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of section 43 D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	
10				19				4 90						261 30	274 65	
48			1	123				26 48		5	18 00	3	2	1,712 60	1,249 57	11 05
				17				2 22						249 47	280 88	
10				18				4 78				1		414 30	294 17	
35				62				13 48		1	6 00	2		607 12	480 54	
5				2	1					1	5 00	1		117 70	86 73	
1			1	25								1		133 50	107 40	
				3										31 29	39 00	
146				446	6	57 00		73 40	420 27	1	5 00	3	1	3,900 00	1,996 76	
6				23				2 76						154 95	104 00	
8				21				3 14						178 88	133 82	
11				18	02	24 00		3 68						183 92	164 13	
8				25				3 59		1	10 00			238 82	270 50	
13				11				4 56						206 15	126 75	
															111 45	
	1			6				46						42 69	65 66	
12			1	175				7 72				4		1,087 50	474 55	
11				11								1		203 00	169 32	
2	2			3										196 80	202 39	
10				35								3		296 00	229 02	
															vacant	
13				47						1	3 00			480 97	657 52	4 48
4				37										293 70	213 54 83 46	
41				105						69		5	1	2,003 45	1,301 95	
				6										154 27	vacant	
19				119	1	17 00		10 94		1	10 00	15		710 95	540 00	
5	2			5	1	12 00		1 94				1		67 10	91 87	
1				7				55						44 90		
3				10				1 47				2		104 85		
2				3	2	23 00		1 11		1	8 00	1		52 30	49 19	
16				43				6 34				8	1	352 15	391 10	
1				13				73						117 40	126 60	
5				9				1 85						75 90	44 62	
7	3			60	2	24 00		4 72						456 15	290 00	1 10
2				6				1 58						128 25	125 91	80
12	2			31				3 99						298 10	191 78	
4				5	1	12 30		2 26						165 98	123 62	29 15
13	1			52	1	14 60		7 04				4		403 20	299 10	
12	2			45				4 32				3		231 64	399 03	
9				21				4 78		3	30 00	12		340 80	296 03	
10	4			32				4 18				5		309 67	204 56	
10	1			26				4 66		3	15 00	1		347 98	255 03	
2				12				95						96 48	72 44	
10				67	3	31 15		3 93		1	5 00			437 35	253 20	

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Ontario.....	1	213	7,919 82	26	1,745 22	12	14 00	3,514 35	3,493 25	21 10	199
	2	78	3,165 10	12	821 72	2	.....	1,985 85	1,985 85	.....	75
	3	64	2,266 38	5	359 22	1	120 60	797 95	1,090 55	.....	61
	4	112	4,983 00	11	895 61	9	376 46	2,047 39	2,350 40	73 45	73
	5	85	3,217 11	7	60 26	4	.....	1,638 67	1,577 42	61 25	77
	6	47	1,867 82	9	712 44	.....	.....	1,103 93	1,103 93	.....	44
	7	28	1,472 57	8	563 92	4	96 72	383 48	421 58	58 62	25
Oxford.....	1	771	27,298 94	33	2,015 79	170	25 29	17,870 38	17,876 87	19 43	78
	2	67	2,659 81	14	804 58	12	101 73	2,184 08	2,123 78	162 03	63
	3	34	616 90	2	40 00	1	.....	564 87	564 87	.....	.....
	4	181	5,963 87	8	542 15	27	201 17	3,079 39	3,227 86	58 51	192
	5	237	6,586 30	10	865 38	50	16 09	3,363 75	3,308 70	161 45	228
	6	222	9,489 73	14	411 40	19	.....	3,104 93	3,104 93	.....	211
	7	35	1,262 91	2	.....	3	5 10	947 80	752 90	.....	30
Parry Sound....	1	248	9,139 67	10	677 93	.....	526 98	5,382 90	5,398 82	511 12	198
	2	27	1,441 29	.....	.....	2	107 00	486 81	456 54	30 27	24
	3	9	473 34	7	317 63	.....	52 47	52 47	.....	.....	.....
	4	96	4,229 04	12	809 49	3	30 00	2,511 53	2,541 53	.....	84
	5	24	1,063 25	3	27 32	2	.....	321 72	321 72	.....	26
	6	110	4,509 40	11	540 58	7	5 07	1,869 16	1,830 16	44 07	105
	7	78	3,695 38	5	452 71	3	.....	1,543 89	1,524 89	19 00	73
Peel.....	1	118	5,188 95	14	684 40	10	.....	2,842 86	2,842 86	.....	104
	2	98	4,520 28	14	852 66	6	.....	2,796 58	2,796 58	.....	88
	3	61	2,928 86	16	700 30	14	.....	1,787 92	1,787 92	.....	69
	4	38	2 003 02	7	741 27	.....	.....	1,936 03	1 936 03	.....	33
Perth	1	456	18,063 46	22	1,233 48	97	14 15	8,985 39	8,969 54	30 00	422
	2	68	5,965 13	5	272 04	.....	.....	739 80	739 80	.....	66
	3	167	4,940 98	6	254 44	25	.....	2,938 38	2,938 38	.....	144
	4	13	1,061 84	.....	.....	3	.....	434 54	434 54	.....	9
	5	43	1,701 93	8	105 86	3	.....	1,255 07	1,250 07	5 00	42
	6	228	6,936 86	15	550 49	57	.....	3,227 07	3,227 07	.....	213
Peterborough ..	1	550	22,910 19	23	1,269 27	49	145 15	8,115 20	8,054 25	60 95	546
	2	50	2,409 24	2	223 70	6	53 37	1,222 13	1,275 49	.....	21
	3	79	2,629 20	1	94 93	2	39 76	1,273 27	1,259 78	53 25	73
	4	3	114 23	2	133 86	1	12 65	12 65	.....	.....	.....
	5	205	5,417 58	9	635 68	4	14 82	2,791 10	2,726 40	64 66	193
	6	11	553 53	5	144 75	1	.....	152 32	152 32	.....	9
Prescott and Russell.....	1	35	1,639 91	.....	.....	2	.....	175 90	144 70	31 20	32
	2	70	2,358 54	1	19 56	.....	.....	876 80	876 80	.....	63
	3	29	858 36	.....	.....	.....	33 90	498 70	532 60	.....	27
	4	162	7,287 08	2	43 81	19	.....	3,013 41	3,013 41	.....	145
	5	25	1,361 10	4	230 58	1	37 23	639 16	639 16	37 23	23
	6	117	6,890 45	11	742 56	14	.....	2,333 14	2,333 14	.....	103
	7	235	5,047 86	.....	.....	80	.....	1,560 27	1,560 27	.....	284
	8	40	1,269 13	1	59 97	2	.....	1,329 10	977 57	351 51	30
	9	89	4,080 00	3	233 34	4	.....	2,031 63	2,021 63	10 00	78
	10	112	5,192 00	23	1,552 66	16	55 46	2,734 43	2,503 53	230 90	90
	11	115	5,824 41	7	293 86	1	.....	2,463 30	2,451 41	11 89	102
Prince Edward..	1	381	10,770 26	6	66 98	231	158 87	3,239 80	3,109 47	130 33	598
	2	5	157 77	2	69 52	.....	6 00	81 32	75 32	6 00	5
	3	2	78 33	.....	.....	.....	.....	20 27	20 27	.....	.....
	4	1	43 47	11	507 49	1	.....	409 70	344 70	65 00	1
	5	36	805 45	3	48 88	4	.....	447 66	438 16	9 50	36
	6	9	146 40	1	3 41	.....	11 95	233 47	245 42	.....	9
	7	12	453 00	3	102 00	1	13 65	164 32	164 32	13 65	11
	8	No business									

A.—Continued.

to the 31st day of December, A.D. 1915, inclusive, etc.—Continued.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of Jury Trials by Jurors called in pursuance of Section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of Section 43, D.C.A.
						$ c.		$ c	$ c.		$ c.			$ c.	$ c.	
9				47				7 58				2	1	417 55	498 73	
5	1		1	17	1	11 00		2 75				2		221 60	236 23	
3				8				1 82						164 05	193 00	
11	2			26	1	6 53		5 18						30 33	247 98	
6	2			11	1	11 00		2 63				1		268 86	209 10	
1				8				1 00						79 69	59 90	
3				3				1 20				1		84 55	100 34	
60			2	248	1	13 10		26 16		2	20 00	26		1,799 05	1,520 92	
4				11				2 50						208 25	188 66	
				8				66						63 60	100 00	
16				80				6 22				1		457 90	365 67	
		7		85	4	52 60		6 36		2	15 00	8	2	632 30	340 18	
11				51				7 16		1	10 00	7		442 15	449 61	
4				7				1 42						81 22	53 25	
10				47										474 35	454 10	
5				4										69 20	86 80	
				1										31 25	36 20	
5				7										201 35		
				5	3	6 00								61 23	59 10	
5				18										300 28	376 30	
5				5										184 40	134 70	
14				33				5 45						326 65	219 72	
9			2	8				4 48						290 96	207 22	
5			1	13				2 89		1	10 00			172 41	217 44	
5				3	1	12 00		2 18						110 16	105 55	
30				120	1	24 00		16 87		2	10 00	18	3	1,280 35	886 99	
16				11				4 36				8		313 64	197 63	
12	1	24	1	54	1	17 00		4 75		1	5 00			369 25	Vacant	
4				1				1 33		2	10 00			60 80	60 60	
6				17				1 92						106 95	94 25	
15				87				6 63		1	5 00	6		579 90	362 52	
42	7			100	2	22 00		22 47		4	25 00			1,422 50	785 31	
8				11				3 25						140 20	110 00	4 86
5	1			30	1	11 00		2 55		2	15 00			193 15		
								27						15 85		
12				53				5 70						384 30	181 30	
2				2				71						33 68	26 50	
3				7				1 50				1		69 36		
7				21				2 74						156 23		
2				5				95						66 85	74 89	
18	3		1	32				8 18		2	20 00	2		534 67	365 13	
1				2				1 13				1		67 15	Vacant	
26			1					6 58		1	5 00			315 54	210 50	
12				93				6 27		2	8 00	24		496 80	242 05	
5				5				2 60		1	5 00			89 98	96 79	
11	1			15				4 55				1	1	258 00	192 69	
10	1		1	12				5 11				7		419 95	218 97	
13				11				5 92		2	10 00	1		301 56	291 00	
12	5			281				4 05				10	1	1,000 35	774 32	
								6						22 69	19 61	
								6						5 00	5 70	
								3						18 00	Vacant	
				10				42						116 90	46 62	
								6						16 56	12 75	
1								49						29 21	31 50	

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Rainy River...	1	182	10,084 50	4	436 60	3	154 94	4,702 85	4,483 26	371 53	152
	2	vacant	.....	.....	.....	.....	.....	.....	.....	.....	.....
	3	86	3,488 83	2	50 00	1	355 75	1,759 16	1,817 90	297 01	80
Renfrew.....	1	330	12,631 91	8	249 62	44	95 12	3,926 32	3,840 11	181 33	349
	2	14	605 93	1	35 65	.....	31 17	247 39	278 56	.....	13
	3	211	7,937 24	14	997 53	11	178 12	3,268 00	3,188 83	79 17	197
	4	192	7,307 85	13	622 06	11	210 32	3,536 72	3,659 63	87 41	177
	5	77	3,280 78	3	42 27	6	.....	953 96	953 96	.....	71
	6	54	1,901 69	.....	.....	.....	59 89	1,289 11	1,173 63	175 37	51
	7	204	6,645 00	7	394 00	4	21 50	2,645 87	2,637 37	30 00	198
Simcoe	1	438	21,220 46	18	964 24	41	60 75	8,807 88	8,748 88	59 00	354
	2	129	4,586 43	9	772 36	22	125 78	3,244 61	3,255 11	115 28	145
	3	74	4,676 68	7	387 41	4	3 00	2,512 29	2,501 84	13 45	61
	4	125	5,312 94	8	97 74	1	201 00	1,844 54	1,716 34	201 23	118
	5	52	2,135 65	6	294 73	8	21 15	872 13	811 18	82 10	48
	6	486	14,336 28	23	1,525 43	89	437 44	5,660 81	4,934 34	721 47	326
	7	vacant	.....	.....	.....	.....	.....	.....	.....	.....	.....
	8	92	3,527 52	18	925 59	5	47 00	1,975 07	1,974 14	47 94	86
	9	745	18,264 29	15	828 35	61	353 28	11,025 94	10,837 77	541 45	712
	10	93	4,227 98	9	390 73	10	.....	1,693 45	1,693 45	.....	93
Stormont Dundas and Glengarry	1	110	6,052 24	4	229 45	14	.....	2,324 24	2,324 24	.....	86
	2	214	8,267 19	3	10 00	18	202 67	1,237 00	1,247 00	192 67	194
	3	383	10,117 85	11	539 80	105	17 00	1,335 91	4,204 20	131 71	352
	4	59	2,217 32	6	446 60	11	.....	862 27	846 27	16 00	55
	5	79	2,320 45	9	360 57	17	363 68	985 33	1,027 97	321 04	96
	6	54	2,576 29	3	92 51	3	.....	963 21	953 21	10 00	45
	7	88	1,807 33	2	57 95	4	24 75	1,326 48	1,302 73	48 50	85
	8	83	3,370 06	7	380 66	13	.....	1,592 51	1,592 51	.....	76
	9	75	2,419 08	8	190 61	.....	.....	2,564 14	2,564 14	.....	47
	10	171	8,455 11	15	1,270 97	13	420 42	4,906 88	4,941 15	364 50	148
	11	29	959 71	5	61 57	6	10 00	448 00	438 24	9 76	39
	12	66	2,242 76	5	337 34	4	.....	1,302 73	1,267 78	34 95	63
Sudbury	1	1,338	61,621 95	46	3,260 04	31	3,138 95	31,371 88	32,439 94	2,070 85	1,257
	2	96	4,586 58	21	1,301 37	1	28 21	2,110 34	1,987 22	123 12	87
	3	178	6,967 54	20	1,422 44	2	244 05	3,426 63	3,409 35	261 33	176
	4	34	1,772 06	2	135 92	.....	.....	533 39	533 39	.....	27
	5	82	3,604 28	1	98 04	1	.....	954 63	788 73	165 90	80
Temiskaming...	1	822	36,342 03	27	1,928 12	100	871 67	16,048 36	16,368 12	551 91	765
	2	442	22,672 74	30	2,031 78	96	279 99	7,549 52	7,550 99	278 52	387
	3	293	5,235 39	41	1,528 10	10	1 00	5,472 12	5,336 67	134 45	193
	4	86	4,647 65	9	695 05	12	.....	1,107 18	1,107 18	.....	75
	5	965	37,566 55	31	2,146 54	16	947 08	18 321 14	18,065 98	691 92	914
	6	401	24,654 25	25	1,696 99	3	815 75	9,243 14	9,687 29	371 60	315
	7	New	Court	.....	.....	.....	.....	.....	.....	.....	.....
Thunder Bay ...	1	961	52,903 39	30	2,297 74	16	1,209 24	17,871 07	16,426 60	2,153 71	753
	3	948	54,121 51	24	1,775 98	24	437 40	15,900 94	15,687 34	213 60	706

A.—Continued.

to the 31st day of December, A.D. 1915, inclusive, etc.—Continued.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of section 43, D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	$ c.
24			1	22						2	15 00			573 60		
8			1	12										163 60	78 85	
24	2			70				11 16				1		688 43	386 78	
1				1				61						34 60	22 10	
14				20				8 09						469 34	405 54	
13	1		1	44				7 14				1		516 25	206 03	
3	1			11				2 83		2	15 00	1		198 60	235 12	
3	1			13				1 59						120 09	92 70	
9				53				6 12				1		470 68	493 21	
44	3			85				20 63		3	15 00	9		1,320 40	482 86	
6			1	27				4 30		1	10 00	8		377 55		
13				8				5 11		1	10 00			209 70	127 60	
3			2	18	1	17 50		4 92		1	10 00	1		311 31	253 20	
3			1	10	1	12 00		1 93				2		118 40	193 14	
22				137				12 84				11		1,278 25	594 32	
															215 75	
4				14				3 52				1		241 50	197 40	
26				254				18 44				31		1,663 35	1,352 12	
8	1		1	10				4 13				2		238 60	251 92	
14				13				6 44		2	7 00	2		257 55	231 17	
17		3		50				7 86		2	10 00			436 41	366 80	
21				133				10 18		2	13 00	33	2	1,082 00	584 36	
4				11				2 11				2		206 06	235 56	
				23				1 68							136 19	
8	1			11				3 62						172 29		
3				49				1 50						165 85	244 63	
7				11				2 99				2		184 60	183 70	
9	3			16				3 93						184 29		
22	4			29	1	23 00		9 08		1	20 00			472 65	432 39	
1				5				88				4		72 76	107 12	
3				11				1 74						155 60	189 01	
77	2	12	4	138					246 60			7		3,233 20	2,862 45	20 80
8			1	6										308 80	347 45	
2	4	6		20										334 56		22 08
5		1		1										81 48	370 12	
2		2		8										201 49	174 42	
57	15			148	1				103 72	12	92 00	32	2	2,518 60	1,881 37	12 96
51				76						1	10 00	16		1,487 70	1,146 05	
29				50								1		721 45	799 51	
14				7										286 75		
51				144					50 73	5	25 00	5		2,253 66	2,126 72	
67				19										1,167 95	1,192 38	
110	16		2	80					93 76	7	44 45	1	1	1,997 51	37 08	
															1,330 90	
119				97								17	1	2,468 81	1,305 75	12 00

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Victoria	1	37	.....	.....	.....	.....	.....	1,023 88	1,023 89	.....	21
	2	53	2,077 31	4	195 39	1	.....	1,391 21	1,390 21	.....	49
	3	37	981 75	.....	.....	3	10 00	464 50	474 50	.....	36
	4	22	590 25	1	131 32	5	.....	590 78	590 78	.....	.....
	5	277	1,084 79	23	795 39	42	34 70	4,113 09	4,117 49	30 30	263
	6	44	1,835 59	3	161 14	2	5 50	859 95	865 45	.....	41
	7	33	1,123 38	5	411 89	.....	8 70	945 68	976 74	.....	31
Waterloo	1	921	26,540 00	43	2,053 29	156	46 45	13,021 53	12,995 56	25 97	880
	2	189	6,123 16	12	531 22	13	.....	3,091 70	3,056 95	34 75	12
	3	624	20,740 76	28	1,606 82	139	11 95	9,752 16	9,759 08	5 03	586
	4	141	4,378 60	17	859 88	9	11 83	2,285 57	2,280 42	16 98	137
	5	61	1,976 36	7	417 55	10	6 30	1,551 24	1,157 54	.....	56
	6	47	1,979 43	8	403 65	10	.....	870 06	870 06	.....	45
	7	25	722 86	2	278 21	1	72 63	617 84	617 84	72 63	23
Welland	1	706	26,727 68	42	2,068 32	123	250 72	10,435 45	10,635 97	50 18	434
	2	52	2,652 08	8	346 92	13	26 40	917 25	888 67	55 48	45
	3	257	6,655 72	25	1,875 26	58	12 51	4,539 03	4,551 54	.....	300
	4	344	9,219 22	24	1,484 79	45	638 66	6,203 60	5,160 16	1 043 44	229
	5	175	5,134 43	22	1,407 97	1	66 91	2,406 64	2,120 94	295 70	168
	6	109	4,050 18	5	160 75	2	.....	2,106 65	2,100 40	6 25	97
Wellington.....	1	649	18,056 73	22	1,126 59	114	5 85	7,518 61	7,425 48	98 98	376
	2	23	579 20	2	285 62	2	.....	116 05	116 05	.....	22
	3	17	686 46	1	68 00	2	.....	180 90	180 90	.....	15
	4	84	3,242 49	9	582 06	7	.....	1,421 95	1,403 85	18 00	79
	5	47	1,821 47	6	139 32	5	50 03	1,081 14	1,141 17	.....	41
	6	67	2,314 66	4	205 23	5	2 00	1,034 35	1,021 05	15 30	63
	7	64	2,441 19	15	887 86	8	.....	940 80	847 96	102 84	57
	8	73	3,286 59	8	691 37	4	58 08	2,065 10	2,039 70	83 46	64
	10	96	3,721 88	13	749 67	2	221 86	1,751 44	1,685 13	288 17	73
	11	62	2,326 87	13	707 77	3	207 03	1,139 99	1,163 79	183 23	50
Wentworth	1	1,326	54,931 20	25	1,513 89	25	329 71	17,024 76	17,121 13	233 34	1,268
	2	172	6,180 52	13	785 46	2	.....	2,008 47	2,008 47	.....	163
	3	34	984 43	8	207 45	.....	.....	649 18	649 18	.....	32
	4	40	2,085 06	15	744 57	2	.....	886 86	886 86	.....	32
	5	134	4,909 54	21	1,091 10	.....	.....	2,501 98	2,501 98	.....	125
	7	2	136 05	1	24 32	.....	.....	.....	.....	.....	1
	8	3	123 75	.....	.....	.....	.....	123 75	123 75	.....	5
	9	1,478	57,079 73	50	2,985 51	36	231 38	21,091 38	20,961 33	361 95	1,389
York..... ..	1	5,330	267,073 34	110	7,012 08	362	2,652 97	51,020 28	51,585 58	2,087 67	4,900
	2	83	4,325 81	20	1,578 81	22	20 10	1,870 45	1,890 55	.....	86
	3	94	1,479 57	17	1,404 52	2	.....	1,849 04	1,759 21	89 83	84
	4	230	12,402 03	37	2,283 52	31	52 80	3,799 77	3,689 27	163 30	196
	5	92	3,040 96	8	509 46	14	114 15	1,346 72	1,367 98	92 89	85
	6	208	9,712 77	12	768 09	34	67 57	2,227 50	2,282 68	12 39	27
	7	57	3,706 66	12	1,013 58	3	105 02	2,107 41	1,901 40	311 03	42
	8	687	31,476 92	37	2,331 90	116	215 71	7,766 53	7,603 01	163 52	620
	9	58	2,521 31	8	504 28	11	52 00	1,123 96	1,128 71	47 25	54
	10	5,037	244,185 41	129	7,759 06	440	2,595 08	47,621 88	47,856 41	2,360 55	4,555
Grand Totals..	340	68,384	2,719,166 93	3,663	208,904 51	6,498	38,005 51	1,045,554 95	1,039,988 59	40,168 21	59,432

A.—Concluded.

to the 31st day of December, A.D. 1915, inclusive, etc.—Concluded.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of Section 43, D.C.A.
						$ c.		$ c.			$ c			$ c.	$ c.	
8	1	.....	.....	7	..	.....	....	2 72	.....	.....	.....	.....	....	89 83	84 56	.....
8	1	.....	.....	10	..	.....	....	2 27	.....	1	5 00	.....	....	128 47	154 13	.....
1	.....	.....	.....	12	1	12 00	....	70	.....	.....	.....	.....	....	88 35	77 31	.....
.....	.....	.....	.....	5	..	.....	....	39	.....	.....	.....	.....	....	58 60	48 45	.....
11	5	.....	.....	55	..	.....	....	9 20	.....	4	26 00	9	....	745 05	433 85	.....
2	3	.....	.....	7	..	.....	....	1 87	.....	.....	.....	1	....	125 25	77 04	.....
2	1	.....	.....	7	..	.....	....	1 13	.....	1	5 00	.....	....	63 05	Vacant	.....
35	3	.....	.....	295	..	.....	....	23 27	24 00	1	10 00	33	3	2,120 00	1,257 27	.....
10	39	54	.....	74	..	.....	....	4 39	.....	.....	.....	2	....	467 75	263 00	.....
38	.....	.....	.....	282	1	12 00	....	19 28	.....	1	5 00	31	1	1,517 05	497 13	.....
4	1	.....	.....	42	..	.....	....	4 33	.....	1	10 00	2	0	338 04	380 85	.....
5	.....	.....	.....	16	..	.....	....	2 12	.....	.....	.....	2	....	154 00	160 77	.....
1	.....	.....	.....	5	..	.....	....	1 51	.....	1	5 00	.....	....	161 10	210 83	.....
2	.....	.....	.....	12	..	.....	....	80	.....	.....	.....	.....	....	59 10	28 25	.....
43	.....	.....	.....	102	..	.....	....	30 32	.....	1	5 00	18	....	1,848 72	1,382 50	.....
7	.....	.....	.....	5	..	.....	....	3 28	.....	.....	.....	6	1	199 90	191 30	.....
15	.....	.....	.....	47	..	.....	....	9 51	.....	.....	.....	15	....	665 37	837 99	.....
29	2	.....	.....	38	..	.....	....	15 41	.....	1	5 00	12	....	944 05	.....	11 12
4	.....	.....	.....	26	..	.....	....	5 25	.....	1	5 00	1	....	367 69	189 73	.....
12	.....	.....	.....	27	..	.....	....	4 71	.....	.....	.....	2	....	220 05	110 75	.....
28	.....	.....	.....	245	..	.....	....	16 03	.....	.....	.....	16	2	1,655 50	{342 40 535 53}	....
1	.....	.....	.....	6	..	.....	....	52	.....	.....	.....	.....	....	59 39	32 50	.....
2	.....	.....	.....	5	..	.....	....	77	.....	.....	.....	1	....	47 35	102 15	.....
6	.....	.....	.....	22	..	.....	....	3 21	.....	.....	.....	1	....	260 20	.....	.....
6	1	.....	.....	13	..	.....	....	2 25	.....	.....	.....	5	....	148 94	111 55	.....
4	.....	.....	.....	17	..	.....	....	2 14	.....	.....	.....	1	....	142 85	91 65	.....
7	1	.....	.....	18	..	.....	....	3 18	.....	.....	.....	2	....	220 70	155 25	.....
9	.....	.....	.....	12	..	.....	....	3 44	.....	.....	.....	1	....	222 90	194 60	.....
6	.....	.....	.....	14	..	.....	....	3 87	.....	.....	.....	.....	....	.....	159 95	.....
3	1	.....	.....	18	..	.....	....	1 95	.....	1	5 00	1	....	188 45	197 00	30 00
83	21	.....	2	196	4	44 00	....	50 48	287 67	9	50 00	.....	....	3,438 38	1,528 05	.....
9	.....	.....	.....	53	..	.....	1	4 68	.....	1	8 00	.....	....	390 20	347 14	.....
2	30	.....	.....	10	..	.....	....	1 10	.....	.....	.....	.....	....	100 03	108 45	.....
8	.....	.....	.....	7	..	.....	....	2 72	.....	.....	.....	.....	....	108 35	125 20	.....
9	.....	.....	.....	28	..	.....	....	4 85	.....	.....	.....	.....	....	321 60	.....	.....
1	.....	.....	.....	.....	..	.....	....	9	.....	.....	.....	.....	....	54 57	30 35	.....
.....	.....	.....	.....	1	..	.....	....	9	.....	.....	.....	.....	....	4 70	7 90	.....
84	28	.....	4	294	..	.....	....	51 88	298 81	6	30 00	1	....	3,494 00	1,752 20	34
430	.....	.....	15	605	..	.....	....	235 12	3,006 92	45	209 00	208	....	10,892 30	8,768 29	6 36
6	1	.....	.....	13	1	12 00	....	4 18	.....	1	5 00	5	....	318 75	170 65	.....
17	1	.....	.....	16	..	.....	....	4 49	.....	.....	.....	2	....	240 50	288 85	.....
26	.....	.....	.....	45	..	.....	....	11 80	.....	.....	.....	8	....	618 95	696 99	.....
6	1	.....	.....	26	..	.....	....	2 85	.....	.....	.....	.....	....	261 25	187 61	.....
12	.....	.....	.....	45	..	.....	....	6 90	.....	.....	.....	.....	....	530 90	.....	.....
14	.....	.....	.....	11	..	.....	....	3 34	.....	.....	.....	.....	....	176 60	191 85	.....
67	8	.....	2	16	..	.....	....	30 97	.....	5	30 00	33	....	1,537 65	1,021 53	33 90
4	.....	.....	.....	7	..	.....	....	2 45	.....	.....	.....	3	....	122 15	94 55	.....
454	10	.....	21	693	..	.....	....	236 21	3,245 67	29	144 00	161	2	11,489 19	8,997 99	.....
5,025	358	123	114	139,69	81	949 47	3	2,043 39	9,107 88	246	1,378 95	1,515	45	.....	.....	307 73

TABLE B.

LIST of Division Court clerks, their post office address, their county or district and number of division in which their Courts are situated, for the Province of Ontario, up to the 31st December, 1915, inclusive. (Lists corrected up to date of printing.)

County and District.	No. of Division.	Clerk.	Post office address.
Algoma	1	F. A. King	Sault Ste. Marie
	2	T. Sullivan	Bruce Mines
	3	Thos. Dodds	Thessalon
	6	W. F. Adams	Richard's Landing
	7	H. F. G. Dreyer	Blind River
Brant	1	James C. Spence	Brantford
	2	Jas. Smiley	Paris
	3	A. E. Green	St. George
	4	W. F. Miles	Burford
	5	Walter E. Hooker	Scotland
Bruce	1	N. Crawford	Walkerton
	2	John K. McLean	Teeswater
	3	A. G. Macintyre	Kincardine
	4	J. C. Gibson	Paisley
	5	J. A. Chapman	Port Elgin
	6	A. Nelson	Tiverton
	7	J. R. Vandusen	Tara
	8	J. H. Fielding	Wiarton
	9	Angus Martyn	Ripley
	10	John Pettigrew	Lion's Head
	11	W. J. Little	Lucknow
	12	C. E. Biehn	Chesley
Carleton	1	J. A. Ellis	Ottawa
	2	Wm. McElroy	Richmond
	3	Jas. H. Wilson, Jr.	Carp
	4	A. S. Russell	Galetta
	5	W. H. Leech	North Gower
	6	W. C. Cameron	Metcalf
	7	W. A. Mason	Ottawa
Dufferin	1	T. J. M. Bennett	Orangeville
	2	W. H. Lamon	Shelburne
	3	John Ferris	Stanton
	4	Robt. Orr	Mono Mills
	5	W. A. Wansborough	Grand Valley
Elgin	1	E. C. Monteith	Aylmer
	2	John McIntyre	St. Thomas
	3	John McIntyre	St. Thomas
	4	M. S. Smith	Dutton
Essex	1	C. F. Pequegnot	Sandwich
	2	G. E. Pulford	Amherstburg
	3	Geo. Pearce	Kingsville
	4	C. Bell	Harrow
	5	W. G. Gidley	Leamington
	6	H. Taylor	Belle River
	7	J. D. A. Deziel	Windsor
	8	Wm. Laing	Essex
	9	A. J. Brown	Comber
	10	L. D. Warner	Pelee Island

List of Division Court Clerks.—Continued.

County and District.	No. of Division.	Clerk.	Post office address.
Frontenac	1	Thos. Lambert	Kingston
	2	J. F. Latherland	Cataraqui
	3	J. W. Davis	Sydenham
	4	H. McMullen	Verona
	5	H. Kieler	Battersea
	6	E. B. Buell	Sharbot Lake
	7	W. McGregor	Arden
Grey	1	A. C. Maitland	Owen Sound
	2	Archibald Davidson	Durham
	3	A. W. Rixon	Meaford
	4	W. L. Tyson	Clarksburg
	5	W. J. Bellamy	Flesherton
	6	G. W. Collins	Chatsworth
	7	John Taylor	Hanover
	8	Richard L. Stephen	Markdale
Haldimand	1	James McGregor	Caledonia
	2	B. Humphrey	Cayuga
	3	T. Armour	Dunnville
	4	C. E. Bourne	Jarvis
	5	Robert E. Johnson	Canfield R. R. No. 2
Haliburton	1	Geo. A. Rogers	Minden
	2	G. Bemister	Haliburton
	3	Stephen Kettle	Ursa
	4	G. D. McKay	Dorset
Halton	1	Wm. Panton	Milton
	2	A. Hillmer	Oakville
	3	C. C. Roe	Georgetown
	4	Geo. Agnew	Acton
	5	Wm. Fraser	Campbellville
	6	J. A. McArthur	Burlington
Hastings	1	F. M. Clarke	Belleville
	2	W. Greer	St. Ola
	3	L. E. Mills	Shannonville
	4	F. A. Bartlett	Tweed
	5	Thomas G. Clute	Stirling
	6	Dennis Gillen	Madoc
	7	R. M. Jack	Deseronto
	9	C. W. London	Trenton
	10	J. C. Bowen	Marmora
	11	James Haryatt	Maynooth
	12	W. N. Simmons	Bancroft
Huron	1	James Yates	Goderich
	2	J. C. Greig	Seaforth
	3	H. T. Rance	Clinton
	4	S. Wilson	Brussels
	5	R. N. Creech	Exeter
	6	Nat Whyard	Dungannon
	7	Jno. Tippett	Bayfield
	8	J. G. Stewart	Wingham
	9	Thomas Brown	Wroxeter
	10	W. L. Siebert	Zurich
	11	Wm. Lewis	Crediton
	12	Jos. Stothers	Blyth

List of Division Court Clerks.—Continued.

County and District.	No. of Division.	Clerk.	Post office address.
Kenora	1	O. Partington	Kenora
	2	J. D. Aaron	Wabigoon
	3	A. L. Orvis	Dryden
	4	J. E. Cole	Sioux Lookout
Kent	1	W. B. Wells	Chatham
	2	Arthur McKinlay	Ridgetown
	3	H. E. Wells	Dresden
	4	J. C. Whittington	Blenheim
	5	Charles B. Jackson	Wallaceburg
	6	Jos. Dillon	Bothwell
	7	Arthur A. Wilson	Tilbury
Lambton	1	A. F. Wade	Sarnia
	2	Wm. McLeay	Watford
	3	Jas. McIntyre	Florence
	4	Wm. W. Stover	Sombra
	5	Thomas L. Jones	Forest
	6	W. C. Tudor	Thedford
	8	W. G. Fraser	Petrolea
	9	Richard Code	Alviston
Lanark	1	R. Jamieson	Perth
	2	Robt. Beatty	Lanark
	3	A. R. G. Peden	Carleton Place
	4	A. Percy	Smith's Falls
	5	P. C. Dowdall	Almonte
Leeds and Grenville	1	I. J. Mansell	Brockville
	2	Jno. F. Graham	Prescott
	3	S. McCammon	Gananoque
	4	S. J. Law	Kemptville
	5	W. H. McCrea	Merrickville
	6	N. L. Phelps	Delta
	7	Jas. Edgar	Toledo
	8	Ed. Wright	Newboro'
	9	E. J. Purcell	Athens
	10	M. Maguire	Spencerville
	11	John Haley	North Augusta
	12	Charles Tennant	Mallorytown
Lennox and Addington	1	A. Knight	Napanee
	2	Fred W. Armstrong	Bath
	3	Joseph B. Allison	Adolphustown
	4	Jno. H. Patterson	Newburgh
	5	Miss B. Cox	Enterprise
	6	Robt. Bennett	Odessa
	7	James Aylesworth	Tamworth
	8	J. M. Dafoe	Flinton
	9	C. P. Stein	Denbigh
Lincoln	1	Samuel Shearer	Niagara-on-the-Lake
	2	A. H. Trapnell	St. Catharines
	3	W. A. Hodges	Smithville
	4	W. D. Fairbrother	Beamsville
	5	R. T. Johnson	Grimsby
Manitoulin	1	A. Hall	Gore Bay
	2	David McGilvery	Little Current
	3	W. A. Beatty	Manitowaning

List of Division Court Clerks.—Continued.

County or District.	No. of Division.	Clerk.	Post office address.
Middlesex	1	Miss C. McIntosh	London
	2	Wm. J. McRoberts	Parkhill
	3	R. H. Collins	Lucan
	4	J. H. Matthews	Delaware
	5	G. Wilson	Glencoe
	6	John H. McIntosh	Strathroy
	7	W. H. Shaw	Dorchester Station
	8	Walter R. Westlake	London, R. R. No. 2
	9	F. H. Whetter	London
Muskoka	1	Alfred Hunt	Bracebridge
	2	W. N. Moody	Gravenhurst
	3	A. R. Corbett	Huntsville
	4		Port Carling
Nipissing	1	M. Lefave	Sturgeon Falls
	2	John McMeekin	Mattawa
	3	M. W. Flannery	North Bay
	5	J. A. Levesque	Bonfield
Norfolk	1	E. E. Collins	Simcoe
	2	J. F. McKinnon	Waterford
	3	Hy. McKnight	Teeterville
	4	Arthur Gerhard	Delhi
	5	M. J. McColl	Vittoria
	6	A. P. Barrett	Port Rowan
	7	Watson Park	Fairground
	8	W. F. Tibbetts	Port Dover
Northumberland and Durham	1	John Moorecraft	Bowmanville
	2	L. B. Davidson	Newcastle
	3	Thos. A. Thompson	Port Hope
	4	W. S. Given	Millbrook
	5	J. C. Rosevear	Cobourg
	6	E. H. Pratt	Grafton
	7	H. S. Keyes	Colborne
	8	B. C. H. Becker	Brighton
	9	P. S. Ewing	Warkworth
	10	Wm. Little	Wooler
	11	S. J. Fisher	Campbellford
Gntario	1	Miss E. L. McDonell	Whitby
	2	M. Gleeson	Greenwood
	3	J. W. Burnham	Port Perry
	4	R. J. Moore	Uxbridge
	5	Thos. Foster	Cannington
	6	C. A. Patterson	Beaverton
	7	D. Leonard	Atherly
Oxford	1	V. L. Francis	Woodstock
	2	Chas. K. Curry	Drumbo
	3	E. J. Cody	Embro
	4	M. L. Bushell	Norwich
	5	Neil G. Gunn	Ingersoll
	6	John C. Ross	Tillsonburg
	7	W. S. Russell	Tavistock

List of Division Court Clerks.—Continued.

County or District.	No. of Division.	Clerk.	Post office address.
Parry Sound	1	W. J. Jones	Parry Sound
	2	John Fletcher	McKellar
	3	Jno. Knowles	Rosseau
	4	Fred Metcalf	Burk's Falls
	5	Harry Snuggs	Magnetawan
	6	T. J. Williams	Powassan
	7	John Harper	Sundridge
Peel	1	John Clarke	Brampton
	2	H. H. Shaver	Cooksville
	3	M. C. Hillock	Caledon
	4	John McDonald	Bolton
Perth	1	D. B. Burritt	Stratford
	2	J. Dougherty	Mitchell
	3	Richard Shepherd	St, Mary's
	4	Jos. Thompson	Shakespeare
	5	Wm. Zimmerman	Milverton
	6	Wm. Bright	Listowel
Peterborough	1	J. W. Miller	Peterborough
	2	J. L. Squire	Norwood
	3	W. Sherin	Lakefield
	4	Chas. Booth	Apsley
	5	F. L. Squire	Havelock
	6	W. D. Edwards	Keene
Prescott and Russell	1	E. A. Johnson	L'Orignal
	2	P. S. Paquet	Vankleek Hill
	3	Napoleon Labrosse	St. Eugene
	4	D. Viau	Plantagenet
	5	H. B. Cameron	Cumberland
	6	A. Carson	Russell
	7	J. A. D. Landriault	Hawkesbury
	8	A. Groulx	Fournier
	9	F. W. Langrell	Alfred
	10	W. Thevierge	Clarence Creek
	11	Peter Stewart	South Indian
Prince Edward	1	Fred Slavin	Picton
	2	J. McQuoid	Milford
	3	Charles H. Wright	Demorestville
	4	W. H. C. Roblin	Ameliasburg
	5	H. A. Jolley	Wellington
	6	C. H. Saylor	Bloomfield
	7	A. S. Burr	Consecon
	8	B. E. Harrison	Waupoos
Rainy River	1	W. H. Elliott	Fort Frances
	2	F. A. Gill	Emo
	3	D. K. McGregor	Rainy River
Renfrew	1	J. H. Leach	Pembroke
	2	Hugh S. Miller	Beachburg
	3	M. Devine	Renfrew
	4	John R. Tierney	Arnprior
	5	Jno. Chanonhouse	Eganville
	6	J. R. Warren	Cobden
	7	P. J. Harrington	Killaloe Station

List of Division Court Clerks.—Continued.

County or District.	No. of Division	Clerk.	Post office address.
Simcoe	1	Geo. Wilson	Barrie
	2	R. E. Stevenson	Bradford
	3	Jos. Wright	Beeton
	4	George Moberley	Collingwood
	5	T. C. Craig	Craighurst
	6	F. Webber	Orillia
	7	R. Carter	New Lowell
	8	D. A. Lee	Alliston
	9	W. J. Martin	Penetanguishene
	10	H. Gover	Coldwater
Stormont, Dundas & Glengarry	1	J. A. B. McLennan	Williamstown
	2	Hugh R. McDonald	Alexandria
	3	G. A. Milden	Cornwall
	4	Geo. Sampson	Aultsville
	5	Jas. N. Eastman	Morrisburg
	6	Jas. Collison	Iroquois
	7	M. J. Cleland	South Mountain
	8	J. W. Carr	Finch
	9	J. R. McLeod	Dalhousie Station
	10	W. G. Bolster	Chesterville
	11	D. McIntosh	Strathmore
	12	John D. McIntosh	Dominionville
Sudbury	1	J. K. McLennan	Sudbury
	2	J. A. Bastien	Chelmsford
	3	J. C. McMillan	Webbwood
	4	S. Soufriene	Warren
	5	W. A. McMitchell	Chapleau
Temiskaming	1	Paul A. Cobbold	Haileybury
	2	F. W. Ferguson	Liskeard
	3	Samuel Errett	Englehart
	4	A. Skill	Elk Lake
	5	G. A. D. Murray	South Porcupine
	6	S. L. Bradley	Cochrane
	7	N. Child	Matheson
Thunder Bay	1	R. E. Mitchell	Port Arthur
	3	G. H. Coo	Fort William
Victoria	1	Arch. Campbell	Woodville
	2	Edward D. Hand	Fenelon Falls
	3	G. W. Taylor	Bobcaygeon
	4	W. H. Kennedy	Omemee
	5	Elias Bowes	Lindsay
	6	J. F. Cunnings	Oakwood
	7	A. C. Graham	Victoria Road
Waterloo	1	Fred. Rohleder	Berlin
	2	James D. Webster	Preston
	3	Edward D. Wilkins	Galt
	4	F. H. McCallum	New Hamburg
	5	C. W. Parsill	Linwood
	6	Wm. H. Winkler	St. Jacob's
	7	A. E. Watson	Ayr

List of Division Court Clerks.—Concluded.

County or District.	No. of Division.	Clerk.	Post office address.
Welland	1	Geo. Arnold	Welland
	2	Joseph Henderson	Marshville
	3	Jos. Clark	Ridgeway
	4	Jos. G. Cadham	Niagara Falls Sth.
	5	D. J. C. Munro	Thorold
	6	D. C. Evans	Port Colborne
Wellington	1	Thos. J. Day	Guelph
	2	Wm. Nicoll	Morriston
	3	Robt. Scott	Eramosa
	4	John Brownridge	Fergus
	5	A. J. Lindsay	Ballinafad
	6	Henry Clark	Elora
	7	John Lunz	Drayton
	8	R. T. Smith	Arthur
	10	C. L. Eady	Harriston
	11	J. C. Wilkes	Mount Forest
Wentworth	1	C. J. Jones	Hamilton
	2	F. D. Suter	Dundas
	3	J. C. Medlar	Waterdown
	4	E. Dayman	Linden
	5	J. C. Moore	Stoney Creek
	7	G. T. Neale	Glanford
	8	Thomas Murphy	Binbrook
	9	C. H. Peebles	Hamilton
York	1	A. McL. Howard	Toronto
	2	Robert J. Corson	Markham
	3	Thos. F. McMahon	Richmond Hill
	4	K. N. Robertson	Newmarket
	5	F. G. Tremayne	Sutton West
	6	W. H. Taylor	Aurora
	7	E. W. Brown	Woodbridge
	8	John Hamshaw	West Toronto
	9	J. H. Richardson	West Hill
	10	E. H. Duggan	Toronto

TABLE C.

List of Division Court Bailiffs, their Post Office Address, the County or District and Number of Division in which their Courts are situated, for the Province of Ontario, up to 31st December, 1915, inclusive. (Lists corrected up to date of printing.)

County or District.	No. of Division.	Bailiff.	Post office address.
Algoma	1	T. J. Bowers	Sault Ste. Marie
	2	O. A. Willoughby	Bruce Mines.
	3	Neil Curry	Thessalon
	6	A. Kitchen	Carterton, St. Jos. Is.
	7	Robt. George	Blind River
Brant	1	Jno. M. Dyckman	Brantford
	2	J. W. Fasken	Paris
	3	J. H. Cornell	St. George
	4	Wm. Johnston	Burford
	5	J. R. Smith	Scotland
Bruce	1	Ezra Briggs	Walkerton
	2	Jas. Donaghy	Teeswater
	3	George G. Collins	Kincardine
	4	Alex. Fraser	Paisley
	5	Wm. McFadden	Port Elgin
	6	Gore Leggett	Tiverton
	7	Robt. Mill	Tara
	8	H. G. Trout	Wiarton
	9		Ripley
	10	A. C. Bridge	Lion's Head
	11	R. J. Cameron	Lucknow
	12	Jno. Beatty	Chesley
Carleton	1	E. Lavoie	Ottawa
		E. T. Van Nierop	Ottawa
	2	Jos. Binnington	Stapleton
	3	Wm. Falls	Carp
	4	George Owens	Antrim
	5	Wesley Hicks	Kars
	6	J. Dowser	Metcalfe
	7	A. Wilson	Ottawa
Dufferin	1	Jos. Hughes	Orangeville
	2	John Reburn	Whitfield
	3	Jno. Armstrong	Earnscliffe
	4	Jos. Hughes	Orangeville
	5	J. I. Buchanan	Grand Valley
Elgin	1	W. W. White	Aylmer
	2	Geo. Smiley	St. Thomas
	3	Geo. Smiley	St. Thomas
	4	A. J. Branton	Dutton

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Essex	1	Alois Master	Sandwich
	2	John Pettypiece	Amherstburg
	3	Horace Wigle	Kingsville
	4	R. J. Snider	Harrow
	5	Wm. Roach	Leamington
	6		Belle River
	7	F. St. Louis	Windsor
	8	James Johnston	Essex
	9	Leon Souchereau	Stoney Point
	10	H. S. Barnes	Pelee
Frontenac	1	Hiram Davis	Wolfe Island
		Chas. G. Clarke	Kingston
	2		Cataraqui
	3	P. Trousdale	Sydenham
	4	E. A. Tallen	Verona
	5	E. F. Dennee	Inverary
	6	F. Kellar	Plevna
		W. Thomlison	Sharbot Lake
	7	John E. Hays	Arden
Grey	1	Robt. Taylor	Owen Sound
	2	Wm. Sharp	Durham
	3	W. H. Arthur	Meaford
	4	Geo. Mitchell	Clarksburg
	5	John Wright, Jr.	Flesherton
	6	James Dudgeon	Chatsworth
	7	F. Heimbecker	Hanover
	8	Wm. Hutchinson	Markdale
Haldimand	1	James Thorburn	Caledonia
	2	Robert Walker	Cayuga
	3	Wm. McIndoe	Dunnville
	4	Geo. A. Irwin	Jarvis
	5	Harvey Ricker	Canboro
Haliburton	1		Minden
	2		Haliburton
	3	J. M. Pickens	Ursa
	4		Dorset
Halton	1	E. G. Paige	Milton
	2	E. G. Paige	Oakville
	3	W. R. Brown	Georgetown
	4	John Lawson	Acton
	5		Campbellville
	6	Hiram Laud	Burlington
Hastings	1	Joshua Duffin	Belleville
	2	Robt. Casement	St. Ola
	3	A. Burtt	Shannonville
	4	J. E. Johnston	Tweed
	5	Jas. Tanner	Stirling
	6	C. St. Charles	Madoc
	7	Alex. Wilkins	Deseronto
	9	H. Mumford	Trenton
	10	O. R. Jones	Marmora
	11	John Perry	Maynooth
	12	J. McCaw	Bancroft

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Huron	1	W. T. Moore	Goderich.
	2	Fred Welsh	Seaforth.
	3	Robt. Welsh	Clinton.
	4	Jno. Long	Brussels.
	5	Alex. Davitt	Exeter.
	6	James Mallough	Dungannon.
	7	Thomas W. Cameron	Bayfield.
	8	G. A. Phippen	Wingham.
	9	John Brethauer	Wroxeter.
	10	C. Eilber	Zurich.
	11	J. Beanes	Crediton.
	12	Richard Somers	Blyth.
Kenora	1	Thos. Marks	Kenora.
	2	H. Wright	Wabigoon.
	3	D. Wright	Dryden.
	4	G. H. Fanning	Sioux Lookout
Kent	1	Charles J. Moore	Chatham.
		A. Wells	Chatham.
	2	J. N. Wilson	Ridgetown.
	3	Alex. Cuthbert	Dresden.
	4	H. B. Marshall	Blenheim.
	5	Nelson Seed	Wallaceburg.
	6	John Eachran	Thamesville
	7	F. W. Beno	Tilbury
Lambton	1	Rich. Macdonald	Sarnia.
	2	J. F. Elliott	Watford
	3	Wm. Lindsay	Florence.
	4	N. Cornwall	Sombra.
	5	Joseph Burney	Forest.
	6	Jno. Patching	Thedford.
	8	.....	Petrolea.
	9	Jno. A. Cummings	Alvinston.
Lanark	1	P. J. Lee	Perth.
		Robt. Burris	Perth.
	2	Jas. Doran	Lanark.
	3	H. Wilson	Carleton Place.
	4	Richard Craig	Smith's Falls.
	5	John Slattery	Almonte.
Leeds and Grenville	1	Ed. Young	Brockville.
		R. Stratton	Brockville.
	2	Wm. Jacob	Prescott.
	3	Thos. Baker	Gananoque.
	4	Michael Sweeney	Kemptville.
	5	Jno. Wilson	Merrickville.
	6	J. W. Russell	Delta.
	7	W. G. Richards	Frankville.
	8	E. J. Leech	Newboro.
		J. Steele	Westport.
	9	H. C. Phillips	Athens.
	10	Jas. P. Lawrence	Spencerville
	11	W. H. Love	North Augusta
	12	W. J. Mallory	Mallorytown.

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Lennox and Addington	1	Z. Ham	Napanee
		Geo. Greer	Napanee
	2	S. M. Rose	Bath
	3	R. H. Hawley	Dorland
	4		Newburgh
	5	H. W. Wager	Enterprise
	6	Geo. Watts	Odessa
	7	P. F. Carscallen	Tamworth
	8	Geo. Sedore	Flinton
	9	A. Crankshaw	Denbigh
Lincoln	1	E. W. Anderson	Niagara-on-the-Lake
	2	Richard E. Boyle	St. Catharines
	3	A. D. Lacey	Smithville
	4	Jos. Grobb	Beamsville
	5	H. C. Kelson	Grimsby
Manitoulin	1	Thos. Griffith	Gore Bay
	2	John Ramesbottom	Little Current
	3	D. Payette	Tehkummah.
Middlesex	1	R. Annett	London
	2	J. Hall	Parkill
	3	Chas. Sproal	Lucan
	4	Henry Eldidge	Delaware
	5	James Poole	Glencoe
	6	T. F. Hawkin	Strathroy
	7	Geo. Chittick	Dorchester Station
	8	Thos. A. Shoebotham	Arva
	9	A. H. Yerex	London
Muskoka	1	F. K. Sander	Bracebridge
	2	Chas. Richardson	Gravenhurst
	3	H. G. Harper	Huntsville
	4		Port Carling
Nipissing	1	H. Kinch	Sturgeon Falls
	2	Aime Jodouin	Mattawa
		Jas. Ruddy	Whitney
	3	D. McIntyre	North Bay
	5		Bonfield
Norfolk	1	John Allgeo	Simcoe
	2	M. L. Boughner	Waterford
	3	J. H. Boyce	Venessa, R. R. No. 3
	4	W. J. Herron	Courtland
	5	Chas. A. Dunkin	Vittoria
	6	Plewis Pierce.	Port Rowan
	7	R. Scruton	Hemlock.
	8	G. F. Holden	Port Dover
Northumberland and Durham	1	M. Munday	Bowmanville
	2	Jas. Coleman	Newcastle
	3	H. Merrifield	Port Hope
	4	George Wallace	Millbrook
	5	S. B. Minifie	Coldsprings
	6	P. A. Morgan	Grafton
	7	Wm. Usher	Colborne
	8	Jno. A. Marshall	Brighton
	9	William Love	Warkworth
	10	F. Ellis	Wooler
	11	S. West	Campbellford

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Ontario	1	B. F. Campbell	Brooklyn
	2	S. H. Stevenson	Brougham
	3	Jos. Baird	Manchester
	4	J. Steiner	Uxbridge
	5	Lachlin McBain	Cannington
	6	Wm. Dobson	Beaverton
	7	Geo. Elliott	Brechin
Oxford	1	Benj. Hobson	Woodstock
	2	A. W. Burgess	Drumbo
	3	J. A. McKay	Embro
	4	Arthur Catton	Norwich
	5	John Haycock	Ingersoll
	6	E. A. Ellis	Tillsonburg
	7	Jos. Dewal	Tavistock
Parry Sound	1	J. F. Fenton	Parry Sound
	2	J. S. Moore	McKellar
	3	Wm. Atkinson	Rosseau
	4	H. Stewart	Burk's Falls
	5	S. Walton	Magnetawan
	6	Jno. Lang	Powassan
	7	Jno. Willoughby	Sundridge
Peel	1	Robt. Taylor	Brampton
	2	Wm. H. Rutledge	Cooksville
	3	D. McArthur	Caledon
	4	Thos. Barons	Bolton
Perth	1	D. W. Forbes	Stratford
	2	John Coppin	Mitchell
	3	Wm. Billings	St. Mary's
	4	Jno. S. Gabel	Shakespeare
	5	Chas. Welker	Milverton
	6	R. Woods	Listowel
Peterborough	1	Harold Laplante	Peterborough
	2	F. J. Stewart	Norwood
	3	Robt. Webster	Lakefield
	4	Wm. Staples	Apsley
	5	A. Waller	Havelock
	6	.....	Keene
Prescott and Russell	1	S. W. Wright	L'Orignal
	2	S. Duchesneau	Vankleek
	3	J. G. Thauvette	St. Eugene
	4	Leo. Lemieux	Plantagenet
	5	.....	Navan
	6	Thos. Yonge	Russell
	7	D. Millette	Hawkesbury.
	8	Ira Gates	Fournier
	9	H. Larocque	Alfred
	10	John A. Dent	Rockland
		Moise Laviolette	Clarence Creek
	11	A. L. Macdonald	South Indian

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Prince Edward	1	D. Hoover	Picton
	2	G. N. Ostrander	Milford
	3	George Farrell	Demorestville
	4		Ameliasburg
	5	Niles Searls	Wellington
	6	J. W. Branscombe	Bloomfield
	7	Herman W. Weeks	Consecon
	8	E. A. Williams	Waupoos
Rainy River	1	J. B. Moshier	Fort Frances
	2		Emo
	3	R. McRitchie	Rainy River
Renfrew	1	Geo. McDonald	Pembroke
	2		Beachburg
	3	C. Miller	Renfrew
	4	John Warnock, jr.	Arnprior
	5	Wm. Luloff	Eganville
	6	E. Olmstead	Cobden
	7	Jno. Roche	Killaloe Sta.
Simcoe	1	John Weymouth	Barrie
	2	W. Simpkin	Bradford
	3	D. W. Watson	Beaton
	4		Collingwood
	5	Ed. Corlett	Hillsdale
	6	George Reeve	Orillia
	7	Wm. Switzer	New Lowell
	8	John R. Arnold	Alliston
	9	Ed. E. J. Hewson	Penetanguishene
	10	G. A. Abbott	Coldwater
Stormont, Dundas and Glengarry	1	John Burgess	Williamstown
	2	J. D. McDougall	Alexandria
	3	W. S. Smith	Cornwall
	4	J. P. Ferguson	Osnabruck Centre
	5	Jacob Hopper	Morrisburg
	6	C. Larabee	Iroquois
	7	E. Bush	Hallville
	8	A. McIntosh	Finch
	9	D. J. McDonell	Dalhousie Sta.
	10	J. W. Bogart	Moerwood
	11	Chas. W. Kahala	Avonmore
	12	Donald J. Robertson	Maxville
Sudbury	1	C. Gravelle	Sudbury
	2	H. Gratton	Chelmsford
	3	Jno. E. McLandress	Webbwood
	4	J H. Boyd	Warren
	5	W. Lyness	Chapleau
Temiskaming	1	J. D. McKay	Haileybury
	2	W. G. Armstrong	New Liskeard
	3	William McPherson	Englehart
	4	C. McCarthy	Elk Lake
	5	H. Warren	South Porcupine
	6	E. A. Cottrell	Cochrane
	7	J. Henderson	Matheson

List of Division Court Bailiffs, etc.—Concluded.

County and District.	No. of Division.	Bailiff.	Post office address.
Thunder Bay	1	J. Graham	Port Arthur
		R. L. Goldie	Schreiber
			Nipigon
	3	James Cross	Fort William
Victoria	1	S. Dumond	Woodville
	2	E. Mark	Fenelon Falls
	3	W. Mitchell	Bobcaygeon
	4	W. R. McQuade	Omemee
	5	J. W. Wallace	Lindsay
	6	Wm. J. McCullough	Oakwood
	7		Kirkfield
Waterloo	1	S. E. Moyer	Berlin
	2	W. A. Bolduc	Preston
	3	Levi Bawtinheimer	Galt
	4	E. Scherer	New Hamburg
	5	H. Holle	Hawkesville
	6	H. Holle	Hawkesville
	7		Ayr
Welland	1	J. C. Nixon	Welland
	2	Jno. Haymes	Marshville
	3	Jno. R. Huffman	Ridgeway
	4	W. P. Gouder	Niagara Falls South
	5	R. C. Higgins	Thorold
	6	J. A. Crysler	Port Colborne
Wellington	1	Jno. Ogg	Guelph
		Wm. Young	Guelph
	2	Jno. Ogg	Guelph
	3	Jno. Ogg	Guelph
	4	Wm. M. Frank	Fergus
	5		Erin
	6	J. W. Love	Elora
	7	Wm. Richards	Drayton
	8	O. D. White	Arthur
	10	Ed. Johnson	Clifford
	11	Thos. Ryan	Mount Forest
Wentworth	1	Jas. Bryers	Hamilton
	2	W. M. McNeilly	Dundas
	3	J. Metzger	Waterdown
	4	W. M. McNeilly	Troy
	5	J. F. Felker	Stoney Creek
	7	Jas. Thompson	Binbrook
	8	Jas. Thompson	Binbrook
	9	J. A. Atkinson	Hamilton
York	1	Chas. Synge	Toronto
	2	Vernon Lowrey	Locust Hill
	3	Geo. Thompson	Richmond Hill
	4	A. E. Widdifield	Newmarket
	5	Peter Grant	Sutton
	6	W. H. Machell	Aurora
	7	Thos. Rowntree	Woodbridge
	8	D. W. Procter	Runnymede
	9	Jos. Skelton	Scarboro
	10	Frank Woods	Toronto

TABLE D.

DIVISION COURTS, LIMITS OF THE RESPECTIVE DIVISIONS IN THE PROVINCE OF ONTARIO, AND JUDICIAL OFFICERS.

ALGOMA.

F. Stone, Judge, Sault Ste. Marie.

M. McFadden, J.J., Sault Ste. Marie.

F. J. S. Martin, Crown Attorney and C.P., Sault Ste. Marie.

1.—Bounded west by Thunder Bay District, 85th parallel of west longitude and east by Bar River, including all the islands in front.

2.—Bounded west by Bar River and east by the westerly boundary of the Townships of Thessalon, Kirkwood, Bridgeland, Houghton and Otter, and by said boundary line of the said last five-named townships produced northerly.

3.—Bounded west by the westerly boundary of the Townships of Thessalon, Kirkwood, Bridgeland, Houghton and Otter, and the boundary line of the last named five townships produced northerly to the northern boundary of the District, and on the east by a line produced northerly between the Townships of Bright and Thompson to the northern boundary of the District of Algoma.

6.—Consisting of St. Joseph's Island.

7.—All the Territory of the District of Algoma lying east of the eastern boundary of the Third Division including the Village of Cutler and Johns Island.

BRANT.

A. D. Hardy, Judge, Brantford.

A. J. Wilkes, C.C.A. and C.P., Brantford.

1.—The City of Brantford and that part of the Township of Brantford not included in the other divisions hereinafter described. The Townships of Onondaga and Tuscarora and that part of the Township of Brantford lying south of the main road from Brantford to Hamilton and east of Fairchild's Creek.

2.—The Town of Paris and that part of South Dumfries west of the line between lots 18 and 19, and that part of the first concession of the Township of Brantford lying west of a continuation of the last-mentioned line.

3.—The remainder of the Township of South Dumfries, and of the first concession of the Township of Brantford.

4.—The ten northern concessions of the Township of Burford, and all that part of the 2nd, 3rd, 4th and 5th concessions of the Township of Brantford, west of the line between lots numbers 10 and 11, and that portion of the Kerr tract west of the continuation of the last-mentioned line.

5.—The Township of Oakland. the four southern concessions of the Township of Burford and lots numbers 1 to 5, inclusive, in the ranges east and west of the Mount Pleasant Road, in the Townships of Brantford, adjoining the Township of Oakland.

BRUCE.

A. B. Klien, Judge, Walkerton.

A. M. Greig, J.J., Walkerton.

Thomas Dixon, C.C.A. and C.P., Walkerton.

1.—The Town of Walkerton and the Township of Carrick and the Township of Brant, south of the 12th concession, in the lots up to No. 26, and south of the 10th concession, in lots 26 to 34 inclusive.

2.—The Village of Teeswater, the Townships of Culross and Greenock south of the 12th concession.

3.—The Town of Kincardine, the Township of Kincardine, lying south of the 10th concession.

4.—The Village of Paisley, and that part of the Township of Brant lying north of the 11th concession and west of lot 26. That part of Greenock lying north of concession 11; lots 26 to 35, inclusive, in the 8th, 9th, 10th, 11th, 12th, 13th and 14th concessions of the Township of Bruce; and Saugeen, east of a line between lots 28 and 29, and south of the proportion of the town line between Arran and Elderslie to the Saugeen River. All Elderslie lying west of the 25th side line and south of the 12th concession. And also that part lying north of concession 11 and west of lot 17.

5.—All of the Township of Amabel lying north of the 10th concession, Port Elgin and Southampton, and all Saugeen not in No. 4, Arran, west of the line between lots 10 and 11, north of Arran Lake and its outlet, and Amabel, south of concession 11, and west of concession C, and concessions 8, 9 and 10.

6.—The Village of Tiverton and all the Township of Bruce, except that part included in No. 4, and all Kincardine north of the 9th concession.

7.—Tara and all Arran, not in No. 5, and all Elderslie, not in Nos. 4 and 12, and Amabel, south of the 8th concession and east of concession lettered C.

8.—The Town of Wiarton, the Township of Albemarle and that part of Amabel not in Nos. 5 and 7.

9.—The Township of Huron.

10.—The Townships of Eastnor, Lindsay, and St. Edmunds.

11.—Lucknow and the Township of Kinloss.

12.—Chesley and those parts of Brant and Elderslie not included in Nos. 1, 4 and 7.

CARLETON.

D. B. McTavish, Judge, Ottawa.

R. D. Gunn, J.J., Ottawa.

J. A. Ritchie, C.C.A. and C.P., Ottawa.

1.—Comprising all the City of Ottawa and the Township of Gloucester, to lot 15, inclusive, Rideau Front, and concessions 1 and 6, inclusive, Ottawa Front and the islands in the Ottawa River opposite thereto.

2.—The Township of Goulbourne, the 8th, 9th, and 10th concessions of the Township of Marlborough, all the Township of Nepean south of the River Goodwood, and the 4th, 5th, and 6th concessions thereof north of the same river to the boundary line between lots 20 and 21 in the last-mentioned concession.

3.—The Township of Huntley and the Township of March, except lots 1 to 5, inclusive, in concession 1, 2, 3 and 4 thereof.

4.—The Townships of Fitzroy and Torbolton.

5.—The Township of North Gower, Long Island in the Rideau River, and 1st, 2nd, 3rd, 4th, 5th, 6th and 7th concessions of Marlborough.

6.—The Township of Osgoode, the 6th, 7th, and 8th concessions Ottawa Front, and from lots 16 to 30, inclusive, of Rideau Front of the Township of Gloucester.

7.—The Township of Nepean, except the City of Ottawa, and part of the said Township lying south of the River Goodwood and concessions 4, 5 and 6, north of the River Goodwood to the boundary between lots 20 and 21 in the said last-mentioned concessions, and including also lots 1 to 5, inclusive, in concession 1, 2, 3 and 4, in the Township of March.

DUFFERIN.

W. G. Fisher, Judge, Orangeville.

W. J. L. McKay, C.C.A. and C.P., Orangeville.

1.—The Town of Orangeville, the Township of East Garafraxa and all that portion of the Township of Amaranth lying south of the southern boundary of lot No. 26, in each concession in the Township of Amaranth.

2.—The Village of Shelburne, the Township of Melancthon, and all that portion of the Township of Amaranth lying north of the southern boundary of lot number 26, in each concession of the Township of Amaranth.

3.—The Township of Mulmur.

4.—The Township of Mono.

5.—The Township of East Luther.

ELGIN.

C. W. Colter, Judge, St. Thomas.

C. O. Z. Ermatinger, J.J., St. Thomas.

A. McCrimmon, C.C.A. and C.P., St. Thomas.

1.—The Townships of Bayham, Malahide and South Dorchester.

2.—The Townships of Southwold and Yarmouth (except the City of St. Thomas).

3.—The City of St. Thomas.

4.—The Townships of Aldborough and Dunwich.

ESSEX.

J. O. Dromgole, Judge, Sandwich.

G. Smith, J.J., Sandwich.

J. H. Rodd, C.C.A. and C.P., Windsor.

1.—Town of Sandwich and Township of West Sandwich.

2.—Town of Amherstburg and the Townships of Alden and Anderdon.

3.—The Village of Kingsville, and all that part of the Township of Gosfield not included in Division No. 8.

4.—The Township of Colchester South, and all Colchester North, south of the 9th concession, exclusive of the said concession, and the lots on both sides of Maiden Street.

5.—Township of Mersea and Village of Leamington.

6.—The Township of Rochester, the Village of Belle River, the first concession of the Township of Maidstone, and all north of the Middle Road in the said Township of Maidstone.

7.—Town of Windsor, the Town of Walkerville, and all of Sandwich East, north of the Talbot Street range.

8.—The Town of Essex, and all of the Township of Maidstone lying west of the first concession and south of the Middle Road; so much of Sandwich East as is south of Talbot Street, including the lots on both sides of said street to Nos. 306 and 307; all of Colchester north of the 9th concession, including said concession and lots on both sides of Maiden Street, and all that part of Gosfield lying north of concession 6, and extending as far east from the limits between Gosfield and Colchester as lots No. 12, including such lot in each concession north of concession 6, inclusive.

9.—The Townships of Tilbury West and Tilbury North.

10.—The Township of Pelee.

FRONTENAC.

H. R. Lavell, Judge, Kingston.

J. L. Whiting, C.C.A. and C.P., Kingston.

1.—City of Kingston, Township of Garden Island, Wolfe Island, Howe Island, and part of the Township of Pittsburg.

2.—Cataraqui, the Township of Kingston and the Village of Portsmouth.

3.—Loughboro', the Townships of Loughboro' and Bedford.

4.—Verona, Townships of Portland and Hinchinbrooke.

5.—Sudbury, the Township of Storrington and part of the Township of Pittsburg.

6.—The Townships of Olden, Oso, Barrie, Clarendon, Palmerston, Miller, Canonto, and South Canonto.

7.—The Township of Kennebec.

GREY.

C. O. Sutherland, Judge, Owen Sound.

C. H. Widdifield, J.J., Owen Sound.

T. H. Dyre, C.C.A. and C.P., Owen Sound.

1.—The Town of Owen Sound, the Village of Brooke and the Townships of Derby, Keppel, Sarawak and Sydenham.

2.—The Town of Durham, the Township of Egremont, and those portions of the Townships of Bentinck, Normanby and Glenelg as follows:—That part of the Township of Bentinck lying east of the line between lots 30 and 31 in the 1st, 2nd and 3rd concessions south of the Durham Road, and in concessions 1, 2 and 3 north of the Durham Road, and east of the line between lots 15 and 16 in concessions 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 thereof. That part of the Township of Normanby lying east of the line between lots 20 and 21, in the 4th, 5th, 6th, 7th, 8th, 9th, 10th, 11th, 12th, 13th, 14th, 15th, 16th, 17th and 18th concessions, and all of the Township of Glenelg, excepting that portion lying east of the line between lots 10 and 11 in the 7th, 8th, 9th, 10th, 11th, 12th, 13th, 14th and 15th concessions thereof.

3.—The Town of Meaford, the Township of St. Vincent, and that part of the Township of Euphrasia, lying west of the line between the 6th and 7th concessions and north of the line between lots 15 and 16.

4.—The Township of Collingwood and the east half of the Township of Euphrasia, excepting that part thereof lying between the 4th and 5th concessions and south of the lots between 12 and 13, and east half of the Township of Osprey.

5.—The Township of Proton, the west half of the Township of Osprey, and those parts of the Township of Artemesia consisting of the ranges of lots lying parallel to the Toronto and Sydenham Road, and south of the line between lots 130 and 131, and concessions 1, 2 and 3 south of the Durham Road, and 1, 2, 3, 4, 5 and 6 north of the said Durham Road, and those portions of concessions 7, 8 and 9 lying east of the ranges of lots parallel with the Toronto and Sydenham Road, and those portions of concessions 10, 11, 12, 13 and 14 lying east of the line between lots 30 and 31.

6.—The Township of Sullivan and the Township of Holland, excepting those portions of concessions 9, 10, 11 and 12 lying south of the line between lots 15 and 16, and those portions of concessions 7 and 8 west of the ranges of lots lying parallel with the Toronto and Sydenham Road, and the ranges of lots lying parallel with the Toronto and Sydenham Road and south of the line between lots 50 and 51.

7.—All the lots from 1 to 30, inclusive, in the three concessions south and the three concessions north of the Durham Road in the said Township of Bentinck, and all the lots from 1 to 15, inclusive, in the 12th concession, from the 4th to the 15th concessions, inclusive, of the said Township of Bentinck, and all the lots from 1 to 20, inclusive, in all the concessions from 4 to 18, inclusive, in the Township of Normanby aforesaid.

8.—All the lots from 51 to 130, inclusive, in all the concessions parallel to and being northeast and southwest of the Toronto and Sydenham Road, in the Town ships of Artemesia, Glenelg and Holland aforesaid; all lots to the westward of the dividing line between lots 30 and 31, in all the concessions from 10 to 14, inclusive, and all the lots from 1 to 5 in the 7th, 8th and 9th concessions, inclusive, which lie to the southwest of the third concession, southwest of the said Toronto and Sydenham Road, in the said Township of Artemesia; all the lots from 1 to 15, inclusive, in concessions 5 and 6, and all the lots from 1 to 15, inclusive, in the concessions from 7 to 12, inclusive, in the Township of Euphrasia; all lots south of the allowance for road between lots 15 and 16, in the 9th, 10th, 11th and 12th concessions, and from lots 25 to 30, inclusive, on the 7th concession, and lots 28, 29, and 30 in the 8th concession of the said Township of Holland; and all the lots lying east of allowance for road between lots 10 and 11 in all the concessions from 7 to 15, inclusive, in the Township of Glenelg.

HALDIMAND.

G. H. Hopkins, Judge, Cayuga.

Harrison Arrell, C.C.A. and C.P., Cayuga.

1.—Comprising the Township of Seneca, except the first and second concessions, the Young Tract, and the property of the late Richard Martin and the late Robert Weir; all of the Township of Oneida, except the first range north of the Cayuga line, the Dennis Tract, and the lots southerly of the said tract, and the Village of Caledonia.

2.—Comprising the Township of North Cayuga, except that portion thereof lying northeast of the side line between lots 12 and 13, and 1st and 2nd concessions of the Township of Seneca, except that portion thereof lying northeast of the side line between lots 12 and 13, the Young Tract, and the lands of the late Robert Weir and Richard Martin, Esquires, in the said Township of Seneca, the first range of Oneida north of the Cayuga line, also the Dennis Tract and river lots lying south, and the Townships of Rainham and South Cayuga.

3.—Comprising the Townships of Moulton, Sherbrooke and Dunn, and the Town of Dunnville.

4.—Comprising the Township of Walpole, and the Village of Hagersville.

5.—Comprising the Township of Canboro', that portion of North Cayuga lying east of the side line between lots 12 and 13, and those parts of the 1st and 2nd concessions of the Township of Seneca lying northeast of the side line between lots 12 and 13.

COUNTY OF HALIBURTON.

(Annexed to Victoria for Judicial Purposes.)

H. McMillan, J.J.

T. H. Stinson, C.P. and C.C.A., Lindsay.

1.—The Townships of Glamorgan and Snowden, except that portion of both included in the third division, and all of the Townships of Snowden, Lutterworth, Minden, Anson, Stanhope, Hindon.

2.—The Townships of Dysart, Guilford, Harburn, Dudley, Harcourt and Bruton, and that portion of Monmouth not included in the third division.

3.—All the rest of the territory comprising Township of Monmouth (except lots 1 and 19, inclusive) in 13th, 14th, 15th, 16th and 17th concessions; the south 12 concessions of the Township of Glamorgan, and from lot 21, inclusive, to the eastern boundary in the south six concessions of Snowden.

4.—The Townships of Shelbourne, McClintock, Livingstone, Lawrence, Nightingale, Havelock, Eyre and Clyde.

HALTON.

J. W. Elliott, Judge, Milton.

W. I. Dick, C.C.A. and C.P., Milton.

1.—All the territory comprised in the new survey of the Township of Trafalgar, and the first ten lots in concessions 1, 2, 3, 4, 5 and 6 in the Township of Esquesing, and the first five lots in concessions 7, 8, 9, 10 and 11 in the said township.

2.—That part of the Township of Trafalgar known as the Old Survey.

3.—All the rest of the territory comprised in concessions 8, 9, 10 and 11 in the Township of Esquesing not comprised in the first division.

4.—All the rest of the territory comprised in concessions 1, 2, 3, 4, 5 and 6, Township of Esquesing.

5.—The Township of Nassagaweya.

6.—The Township of Nelson.

HASTINGS.

G. E. Deroche, Judge, Belleville.

, J.J., Belleville.

Wm. Carnew, C.C.A. and C.P., Belleville.

1.—To comprise the City of Belleville and the Township of Thurlow; also all that portion of the Township of Sidney lying south of the 8th concession and east of the line between lots 18 and 19.

2.—Comprising the Townships of Wollaston, Limerick and Cashel, and the six northerly concessions of the Townships of Tudor and Brimsthorpe, and all those parts of the Township of Lake, in all the concessions thereof lying north of lots 21 in said concessions, all in the County of Hastings.

3.—The Township of Tyendinaga, except that part called Deseronto.

4.—The Township of Hungerford.

5.—All that part of the Township of Sidney which lies to the north of the 8th concession, and to the east of lot No. 6, in each concession north of the 8th concession, and all that part of the Township of Rawdon which lies to the south of the 9th concession, and that part of the Township of Huntingdon south of the 5th concession; also Block A and lots 1, 2, 3, 4, 5 and 6, in the 8th and 9th concessions of the Township of Sydney heretofore forming part of the 2nd division, together with all that portion of the Township of Sidney lying north of the 7th concession, and east of the line between lots 6 and 7.

6.—The Township and Village of Madoc, the Township of Elzevir and all that part of the Township of Huntingdon north of the 6th concession of said township, and all of the Townships of Tudor and Grimsthorpe, except the northerly six concessions of each of the said townships.

7.—The village of Deseronto.

9.—The Town of Trenton, and all that part of the Township of Sidney which lies to the west of lot 7 in each of the concessions of the township, including Mill Island. Also, all of said Township of Sidney lying south of the 8th concession and west of the line between 18 and 19, and east of the line between lots 6 and 7.

10.—The Township of Marmora, that part of the Township of Lake lying south of lots 22 in all the concessions thereof, and all that part of the Township of Rawdon which lies north of the 8th concession thereof.

11.—The Townships of Herschell, Monteagle, Carlow, Bangor, Wicklow and McClure.

12.—The Townships of Faraday, Dungannon and Mayo, and the Village of Bancroft.

HURON.

, Judge, Goderich.

Philip Holt, J.J., Goderich.

Chas. Seager, C.C.A. and C.P., Goderich.

1.—Comprising the Town of Goderich, that part of the Township of Goderich to the north of the Cut Line and the Huron Road until the same meets the road allowance between the 13th and 14 concessions, then back along the Huron Road to its junction with the Cut Line, then west by the road allowance between concessions 11 and 12 to the River Maitland, then along the River Maitland to Goderich, together with the Township of Colborne.

2.—Comprising the Township of McKillop, the Town of Seaforth, and all that portion of the Township of Tuckersmith not included in the third division.

3.—Comprising all that portion of the Township of Hullett south of the blind line between the 7th and 8th concessions, of the Township of Hullett, that part of the Township of Goderich not included in Nos. 1 and 7, 1st, 2nd, 3rd and 4th concessions, Township of Stanley 1st and 2nd concessions, Township of Tuckersmith, L.R.S., north of lot 15, and that portion west of side road between lots 25 and 26, H.R.S., and Town of Clinton.

4.—Comprising the Township of Grey, all of the Township of Morris east of side road between lots Nos. 10 and 11 (which is not included in No. 12) and the Village of Brussels.

5.—Comprising the Townships of Usborne and the Village of Exeter.

6.—Comprising the Townships of Ashfield and all West Wawanosh, except that portion east of Maitland River.

7.—Comprising the Township of Goderich, south of Cut Line and Huron Road until the same joins the road between the 12th and 14th concessions of the Township of Goderich; thence along the said concessions until the same joins the River Bayfield, all Stanley not included in No. 3 and the Village of Bayfield.

8.—Comprising the Village of Wingham, the Township of Turnbury, all that part of East Wawanosh not included in No. 12, and all of the Township of Morris not included in Nos. 4 and 12.

9.—Comprising the Township of Howick and the Village of Wroxeter.

10.—Comprising the Township of Hay.

11.—Comprising the Township of Stephen.

12.—Commencing at the northeast angle of the Township of Hullett, thence southerly along the easterly boundary of the said Township of Hullett to the blind line between the 7th and 8th concessions of said township, thence westerly along said line to the western boundary of the township, thence northerly along the westerly boundary of the township to the Maitland River at the southeastern corner of the Maitland Block, thence along the said river northerly till the western boundary of East Wawanosh is reached, thence northerly along said westerly boundary to the road running between the 6th and 7th concessions of said Township of East Wawanosh, thence easterly along said road to the easterly limit of said township, thence northerly along the gravel road to the road running between the 5th and 6th concessions of the Township of Morris, thence easterly along said road to the line between lots 10 and 11, thence southerly along said line between the 6th and 7th concessions, thence easterly along said line to the line between lots 15 and 19, thence southerly to the boundary line between the Townships of Morris and Hullett, thence easterly to the place of beginning, including the Village of Blyth.

DISTRICT OF KENORA.

T. W. Chapple, Judge, Kenora.

J. F. MacGillivary, C. Atty. and C.P., Kenora.

1.—Comprising all the portion of the said District of Kenora lying west of the Seventh Meridian Line, including the Towns of Kenora and Keewatin.

2.—Comprising all that portion of the said District lying east of the eastern boundary of the Third Division, south of the northern boundaries of the Townships of Zealand and Hartman to the eastern boundary of the said District, including the Municipality of Ignace.

3.—Comprising all that portion of the said District lying between the Seventh Meridian Line and a line drawn parallel with the western boundary of lot 10 in the Township of Zealand, and extending northward to the northern boundary of the said District and southward to the southern boundary thereof, including the Town of Dryden.

4.—Comprising all that portion of the said Second Division, lying north of a line drawn eastward along the northern boundaries of the Township of Zealand and Hartman, to the eastern boundary of the said District of Kenora.

KENT.

Ward Stanworth, Judge, Chatham.
, J.J., Chatham.
H. D. Smith, C.C.A. and C.P., Chatham.

1.—The First Division to consist of the City of Chatham and that part of the Townships of Dover East and West to the south of the 12th and 13th concession line of the Township of Dover East, and that part of the Township of Chatham south of the 12th and 13th concession line, and west of the side roads between lots 12 and 13, from the first mentioned 12th and 13th concession line to the 5th and 6th concession line, and all south of the said 5th and 6th concession line of said township; that part of the Township of Harwich north of 5th and 6th concession line, by the easterly boundary; that part of the Township of Raleigh north of the 16th concession to the west side road between lots 12 and 13 north to the 6th and 7th concession line, and all of the said township north of the said last-mentioned line, and that part of the Township of Tilbury East north of the 4th concession.

2.—The Second Division to consist of that portion of Township of Howard south of the 2nd and 3rd concession line by the eastern boundary (known as the Botany Road), and that part of the Township of Orford south of the 10th and 11th concession line of said township.

3.—The Third Division to consist of all that part of the Gore of Camden lying west of the 10th and 11th concession line, and that part of the Township of Camden lying west of the side line between lots 6 and 1; the Village of Dresden, and that part of the Township of Chatham north of the 5th and 6th concession line and east of the side roads between lots 12 and 13.

4.—The Fourth Division to consist of that part of the Township of Harwich south of the 5th concession of the eastern boundary, and south of the 3rd concession by the western boundary, and that part of Raleigh south of the 15th concession and east of the side road between lots 12 and 13 and the road to the shore through lot 146 on the Talbot Road.

5.—The Fifth Division to consist of the Village of Wallaceburg, the Gore of Chatham and that part of the Township of Chatham northwest of the 12th and 13th concession line, and west of the said roads between lots 12 and 13, and that part of Dover lying north of the 12th and 13th concession side road.

6.—The Sixth Division to consist of that part of the Township of Howard north of the Botany Road aforesaid, and that part of the Township of Oxford north of the 10th and 11th concession line, the Township of Rone, the Township of Bothwell, the Village of Thamesville, and that part of the Gore of Camden east of the 10th and 11th concession line, and that part of the Township of Camden east of the side line between lots 6 and 7.

7.—The Seventh Division to consist of that part of Tilbury East south of the 3rd concession, the Township of Romney, and that part of the Township of Raleigh south of the 6th and 7th concession line, and west of the side road between lots 12 and 13, in the said township, and the road through lot 147 on Talbot Road.

LAMBTON.

D. F. Macwatt. Judge, Sarnia.
A. E. Taylor, J.J., Sarnia.
, C.C.A. and C.P., Sarnia.

1.—The City of Sarnia, the Townships of Sarnia and Moore, and the Villages of Point Edward and Cartwright.

2.—The external boundaries of the Township of Warwick, including that portion of the Village of Arkona south of the township line.

3.—The external boundaries of the Townships of Euphemia and Dawn.

4.—The external boundaries of the Township of Sombra.

5.—The external boundaries of the Township of Plympton.

6.—The external boundaries of the Township of Bosanquet, including that portion of the Village of Arkona north of the township line.

8.—The external boundaries of the Township of Enniskillen.

9.—The external boundaries of the Township of Brooke.

LANARK.

J. H. Scott, Judge, Perth.
E. G. Malloch, C.C.A. and C.P., Perth.

1.—The Town of Perth, and the Townships of Drummond, Bathurst, South Sherbrooke, Burgess North, and that part of the Township of Elmsley North, north of the Rideau River, within the County of Lanark, and west of lot No. 12 in each concession.

2.—The Second Division to consist of the Village of Lanark, and the Townships of Lanark, Dalhousie, Darling, Lavant and North Sherbrooke.

3.—The Third Division to consist of the Town of Carleton Place and the Township of Beckwith, and the first six lots in the first seven concessions of Township of Ramsay.

4.—The Township of Montague, the Town of Smith's Falls, and that part of the Township of North Elmsley, from lot No. 1 to lot No. 12, in each concession, both inclusive, not within the limits of the Town of Smith's Falls.

5.—The Township of Pakenham, the Town of Almonte, and the Township of Ramsay, with the exception of the first six lots in the first seven concessions of the said township.

LEEDS AND GRENVILLE.

J. K. Dowsley, Judge, Brockville.
E. J. Reynolds, J.J., Brockville.
M. M. Brown, C.C.A. and C.P., Brockville.

1.—To consist of the 1st, 2nd, 3rd, 4th, 5th, 6th and 7th concessions and broken front of the Township of Elizabethtown, and the concession roads between them.

2.—To consist of the 1st, 2nd, 3rd, 4th and 5th concessions, and broken front and that part of the 6th, 7th and 8th concessions from the town line of Edwardsburg to lot No. 18, inclusive, of the Township of Augusta, and the concession roads between them.

3.—To consist of the 1st, 2nd, 3rd, 4th and 5th concessions and broken front of the Townships of Leeds and Lansdowne, respectively, and the concession roads between them.

4.—To consist of the Township of South Gower, the Township of Oxford from the west side line of lots No. 11 in all the concessions of the eastern boundary of the township, and the gore of land between South Gower, Oxford and Edwardsburg.

5.—To consist of the Township of Wolford (except the 7th and 8th concessions and the allowances of roads within and between them); lots Nos. 1 to 10, inclusive, in the 2nd, 3rd, 4th, 5th, 6th, 7th and 8th concessions of the Township of Oxford, and allowances of roads within and between them.

6.—To consist of the Townships of Bastard and Burgess, and those parts of the Townships of Leeds and Lansdowne, on the north side of the rear of the 5th concession in each respectively.

7.—To consist of the Townships of Kitley and Elmsley.

8.—To consist of the Townships of North Crosby and South Crosby.

9.—To consist of that part of the Townships of Escott and Yonge, in rear of the 4th concession of Yonge, and in rear of the 6th concession of Escott; that part of the Township of Elizabethtown, in rear of the 7th concession of and west of lot No. 18 in the 8th, 9th, 10th and 11th concessions, and the allowances for roads embraced therein.

10.—To consist of the Township of Edwardsburg.

11.—To consist of that part of the Township of Augusta in rear of the 5th concession and west of lots No. 18 in the 6th, 7th and 8th concessions; the whole of the 9th and 10th concessions of the Township of Augusta; the Gore between the Townships of Oxford, Wolford and Augusta; that part of the Township of Elizabethtown in rear of the 7th concession, and east of the commons, between lots No. 18 and 19 in the 8th, 9th and 10th concession; the 7th and 8th concessions of the Township of Wolford; lots No. 1 to 10, inclusive, in the 9th and 10th concessions of the Township of Oxford; and the allowance for roads embraced therein.

12.—To consist of the 1st, 2nd, 3rd and 4th concessions and broken front of the Township of Yonge; the 1st, 2nd, 3rd, 4th, 5th and 6th concessions and broken front of the Township of Escott, and the allowances for roads embraced therein.

The said 1st, 2nd and 12th divisions shall respectively embrace and comprehend within their lines those portions of the River St. Lawrence and islands therein, within the exterior lines of which such portions of said river and islands would lie and be, if such exterior side lines were produced and extended in that direction to the utmost limits of the Province.

LENNOX AND ADDINGTON.

Jas. H. Madden, Judge, Napanee.

, C.C.A. and C.P., Napanee.

1.—The Town of Napanee, Township of Richmond, all that part of North Fredericksburg and Adolphustown lying north of Hay Bay, and all that part of North Fredericksburg lying north of Big Creek.

2.—Comprises 1st concession of Ernestown, the Village of Bath, the Township of Amherst Island, and the 2nd, 3rd and 4th concessions of the said Township of Ernestown, from the west limits thereof to the west limit of lot No. 21 in each concession.

3.—Township of South Fredericksburg and all that part of North Fredericksburg and Adolphustown not included in Division No. 1.

4.—1st, 2nd and 3rd concessions of the Township of Camden and the Village of Newburg.

5.—All that part of the Township of Camden not included in Division No. 4.

6.—All that portion of the Township of Ernestown not included in the limits of Division No. 2.

7.—Township of Sheffield.

8.—Townships of Kaladar, Anglesea and Effingham.

9.—Townships of Abinger, Ashby and Denbigh.

LINCOLN.

J. S. Campbell, Judge, St. Catharines.

M. Brennan, C.C.A. and C.P., St. Catharines.

1.—The Town and Township of Niagara.

2.—The Township of Grantham (including the City of St. Catharines), the Villages of Merritton and Port Dalhousie and the Township of Louth.

3.—The Townships of Caistor and Gainsborough and the 9th concession of the Township of Grimsby, including the 1st and 2nd ranges as part of the said concession.

4.—The Village of Beamsville and the Township of Clinton.

5.—The Village of Grimsby, the Township of North Grimsby, and the Township of South Grimsby, except that portion included in the Third Division.

DISTRICT OF MANITOULIN.

C. E. Hewson, Judge, Gore Bay.

W. F. McRae, C.A., and C.P., Gore Bay.

1.—The Town of Gore Bay, the Townships of Gordon, Allan, Campbell, Mills, Burpee, Robinson, Dawson, The Islands, Barrie, Clapperton and the Duck Islands, and that part of the Township of Billings lying west of the road allowance between lots 15 and 16 in the several concessions thereof, and so much of the Township of Carnarvon as lies west of Lake Mindemoya and north of the line between the 6th and 7th concessions thereof, and Cockburn Island

2.—The Town of Little Current, the Township of Howland and those parts of the Townships of Sheguindah and Bidwell lying north of the line between the 6th and 7th concessions of Sheguindah and the 4th and 7th concessions of the Township of Bidwell, and the 6th and 7th concessions of the line between lots 17 and 18 in the Township of Billings, and the adjacent islands lying north and east of the said Townships, except the Clapperton Island.

3.—Manitowaning, the Townships of Assiginack, Tehkummah and Sandfield, and those parts of the Township of Sheguindah lying south of the line between the 4th and 5th concessions of the Township of Bidwell and 6th and 7th concessions of the Township of Billings to the line between lots 17 and 18 of said township, and the Township of Carnarvon, except so much of the same as lies west of Mindemoya Lake, and all the part of Manitoulin lying east of the Township of Assiginack, Manitowaning and South Bays and the islands adjacent thereto.

MIDDLESEX.

Talbot Macbeth, Judge, London.

Edward Elliott, J.J., London.

J. B. McKillop, C.C.A., and C.P., London.

1.—That part of the City of London lying to the west of Maitland street with that portion of the Township of London lying south of the line between the 4th and 5th concessions and west of the said street, produced northerly on a line in the same direction to the line between the said 4th and 5th concessions, and with that portion of the Township of Westminster lying west of the main road leading south from Clark's Bridge, across the Thames, south to the line between the 1st and 2nd concessions, and westerly to the line between lots 42 and 43, and extending northerly to the River Thames, and also including the Village of London West

2.—The Villages of Parkhill and Ailsa Craig, the Townships of East Williams and West Williams, and that portion of the Township of Lobo lying north of the line between the 11th and 12th concessions, and east of the lines between lots Nos. 12 and 13.

3.—The Townships of McGillivray and Biddulph and the Village of Lucan.

4.—The Township of Delaware, with that portion of the Township of Westminster west of the line between lots 30 and 31 in the 2nd concession, then southerly on the line between lots 20 and 21 to the southerly limit of the township, including all west of said line, and also including all that portion of the front of said Township of Westminster lying west of the line between lots Nos. 42 and 43, not included in the first division, with that portion of the Township of Caradoc lying south of the line between the 5th and 6th concessions to the River Thames, and with that portion of the Township of Lobo lying south of the line between the 6th and 7th concessions, to the River Thames.

5.—The Township of Ekfrid and Mosa, including the Villages of Wardsville, Newbury and Glencoe.

6.—Townships of Adelaide and Metcalfe, the Town of Strathroy, with that portion of the Township of Caradoc lying north of the line between the 3rd and 4th concessions, with that portion of the Township of Lobo which lies north of the 6th concession and west of the line between lots 12 and 13 of the said township.

7.—The Township of North Dorchester, north and south of the River Thames, that portion of the Township of West Nissouri which lies south of the line between lots 14 and 15, and with that portion of the Township of Westminster lying south of the line between the 1st and 2nd concessions and east of the line between lots 30 and 31 in the 2nd concession and thence east of the line between lots 20 and 21, continued south to the southerly limit of the said Township of Westminster.

8.—All that portion of the Township of London which lies north of the line between the 4th and 5th concessions, that portion of the Township of Lobo which lies north of the line between the 6th and 7th concessions, and east of the line between lots 12 and 13 to the line between the 11th and 12th concessions and with all that portion of the Township of West Nissouri which lies north of the line between lots 14 and 15.

9.—All that part of the City of London lying east of Maitland Street; that part of the Township of London, lying south of the line between the 4th and 5th concessions and east to the said street, produced northerly or in a line in the same direction to the line between the said 4th and 5th concessions and that part of the Township of Westminster lying north of the line between the 1st and 2nd concessions, and east of the main road leading south from Clarke's Bridge across the Thames.

DISTRICT OF MUSKOKA.

A. A. Mahaffy, Judge, Bracebridge.

Thomas Johnson, C.A., and C.P., Bracebridge.

1.—The Town of Bracebridge and the Townships of Macauley, McLean, Ridout, Monck and Cardwell, concessions 1, 2, 3, 4, 5, 6, 7, 8 and 9 in the Townships of Stephenson, Brunel and Franklin and that part of the Township of Watt situated east of lot 21, in the several concessions thereof and concessions 7, 8, 9, 10, 11, 12 and 13 in the Townships of Muskoka and Draper.

2.—The Town of Gravenhurst, the Townships of Morrison, Ryde, Wood, Oakley and Baxter, and concessions 1, 2, 3, 4, 5 and 6 of the Townships of Muskoka and Draper.

3.—The Town of Huntsville, the Townships of Stisted, Chaffey and Sinclair, and concessions 10, 11, 12, 13 and 14 in the Townships of Stephenson, Brunel and Franklin.

4.—The Village of Port Carling and the Townships of Freeman, Gibson and Medora and that part of the Township of Watt situated on the west of lot 21 in the several concessions thereof.

DISTRICT OF NIPISSING.

Jos. A. Valin, Judge, North Bay.

H. D. Leask, J.J., North Bay.

T. E. McKee, C.A., and C.P., North Bay.

1.—To be composed of all that part of the District which is situated west of the line between the Indian Reserve and the Township of Widdifield produced south to the boundary of the District, and north of the north-east angle of the Township of Gooderham, and south of the line marking the northern boundary of the said Township of Gooderham produced west to the boundary of the District.

2.—To be composed of so much of the District as lies east of the line commencing at the north-west angle of the Township of Poitras produced to the south-east angle of the Township of French; the Townships of Olrig and Mattawan, and all that part of the District situated east of the line between the Townships of Bonfield and Calvin, produced to the southerly boundary of the District.

3.—To be composed of the Townships of Widdifield, Phelps, Ferris, Chisholm, Ballantyne, Wilkes, Biggar, Paxton, Butt, Devine, Hunter, McCraney, Finlayson, Peck, and all that part of the District situated west of a line drawn from the south-east angle of the Township of French, produced north to the Ottawa River, thence along the Ottawa River to the south-east angle of the Township of South Lorrain, thence west along the south boundary of South Lorrain to the east boundary of the Township of Cassels, thence north along the east boundary of the Township of Cassels, produced northerly to the northern boundary of the District, thence west along the northern boundary of the District to the western boundary thereof, thence southerly along the western boundary to the north-west angle of the Township of Pardeo, thence east along the north boundary of the Township of Pardeo, produced to the north-east angle of the Township of Gooderham; thence southerly along the east boundary of the Township of Gooderham, and the said boundary forwarded to the waters of Lake Nipissing.

5.—To be composed of the Townships of Bonfield and Boulter.

NORFOLK.

A. T. Boles, Judge, Simcoe.

T. R. Slaght, C.C.A., and C.P., Simcoe.

1.—The Town of Simcoe, the Gore of the Township of Woodhouse and all that part of said Township lying west of the side line between lots 5 and 6, together with that part of the 4th, 5th and 6th concessions lying west of the said line between lots 12 and 13.

2.—The Township of Townsend and the Village of Waterford.

3.—The Township of Windham.

4.—The Township of Middleton and the Village of Delhi.

5.—The Township of Charlotteville.

6.—The Townships of North Walsingham, South Walsingham and the Village of Port Rowan.

7.—The Township of Houghton.

8.—The Village of Port Dover, and that part of the Township of Woodhouse not included in Division 1, viz.: all that part of the 1st, 2nd and 3rd concession lying east of the side line between lots 5 and 6, and that part of the 4th, 5th and 6th concessions lying east of the said line, between lots 12 and 13 in said township.

NORTHUMBERLAND AND DURHAM.

H. A. Ward, Judge, Cobourg.
G. M. Roger, J.J., Cobourg.
W. F. Kerr, C.C.A. and C.P., Cobourg.

1.—Townships of Cartwright and Darlington and the Town of Bowmanville.
2.—Township of Clarke and Village of Newcastle.
3.—Township of Hope and Town of Port Hope.
4.—Townships of Cavan, Manvers, South Monaghan and Village of Millbrook.
5.—Township of Hamilton and Town of Cobourg.
6.—Townships of Haldimand and Alnwick.
7.—Township of Cramahe and Village of Colborne.
8.—Township of Brighton and Village of Brighton.
9.—Township of Percy and Village of Hastings.
10.—Township of Murray.
11.—Township of Seymour and Village of Campbellford.

ONTARIO.

T. MacGillivray, Judge, Whitby.
D. J. McIntyre, J.J., Whitby.
J. E. Farewell, C.C.A. and C.P., Whitby.

1.—Including the Townships of Whitby and East Whitby and the Towns of Whitby and Oshawa.
2.—The Township of Pickering.
3.—The Townships of Reach and Scugog and the Village of Port Perry.
4.—The Townships of Uxbridge and Scott and the Town of Uxbridge.
5.—The Township of Brock and the Village of Cannington.
6.—The Township of Thorah and all that part of the Township of Mara lying south of the line between the 4th and 5th concessions.
7.—All that part of the Township of Mara lying north of the line between the 4th and 5th concessions thereof, and the Township of Rama.

OXFORD.

T. G. Wallace, Judge, Woodstock.
R. N. Ball, C.A., and C.P., Woodstock.

1.—Comprising the City of Woodstock, the Township of East Oxford, and that part of the Township of East Zorra, lying south of the line between lots number twenty-five and twenty-six of the Township of Blandford, and that part of the Township of North Oxford lying east and north of the road between lots 16 and 17 to the boundary of the Township line between North and West Oxford, and that part of the Township of West Oxford lying east of the road betwen lots 6 and 7 to the boundary of the Township of East Oxford, and that part of the Township of Blandford lying south of the 10th concession.

2.—Comprises the Township of Blenheim.

3.—Comprises the Township of East Nissouri and West Zorra and the Village of Embro.

4.—Comprises the Townships of North Norwich and South Norwich and the Village of Norwich.

5.—Comprises the Town of Ingersoll and that part of the Township of North Oxford lying west and south of the road between lots No. 16 and 17 of the Township of West Oxford, and that part of the Township of West Oxford lying south of the road between lots 6 and 7 to the line between West Oxford and East Oxford, and those portions of the Township of Dereham being part of the 1st concession of the said Township of Dereham, west of the Middle Town Line.

6.—Comprises the Town of Tillsonburg and that part of the Township of Dereham not included in the Fifth Division.

7.—Comprising the Village of Tavistock and that part of the Township of East Zorra, north of the road between lots 25 and 26, and that part of the Township of Blandford lying north of the 10th concession of the said Township.

DISTRICT OF PARRY SOUND.

F. R. Powell, Judge, Parry Sound.
W. L. Haight, C.A. and C.P., Parry Sound.

1.—The Town of Parry Sound and the Townships of Foley, McDougall, Cowper and Carling, and all that portion of the district lying to the west of the east boundary of Carling, produced to the French River.

2.—The Townships of McKellar, Ferguson, Hagerman, Croft, and all that portion of the district lying between the east boundary of Ferrie and the west boundary of Ferguson, produced to the French River.

3.—The Townships of Humphrey, Christie, Monteith and Conger.

4.—Townships of McMurrich, Perry, Armour, Proudfoot and Bethune.

5.—Townships of Spence, Chapman, Ryerson and Lount.

6.—That territory bounded on the west by the western boundaries of the Townships of Pringle and Patterson, and the western boundary of the Township of Patterson, produced to the French River and Lake Nipissing; on the east by the boundary of the District of Parry Sound, and on the south by the southern boundaries of the Townships of Himsworth, Gurd and Pringle.

7.—The Townships of Machar, Laurier, Strong and Joly.

PEEL.

D. McGibbon, Judge, Brampton.
C.C.A. and C.P., Brampton.

1.—Township of Brampton, Township of Chinguacousy and northern division of the Township of Toronto Gore.

2.—Village of Streetsville, Township of Toronto and southern division of the Township of Toronto Gore.

3.—Township of Caledon.

4.—Village of Bolton, Township of Albion.

PERTH.

J. A. Barron, Judge, Stratford.

G. G. McPherson, C.C.A., and C.P., Stratford.

1.—To consist of all that part of the Township of North Easthope west of the line between lots 25 and 26, and south of the road between the 8th and 9th concessions, and all that part of the Township of South Easthope west of the side line between lots 25 and 26; all that part of the Townships of Downie and Gore north and east of the concession line between the 10th and 11th concessions and the Oxford Road; and all the Township of Ellice from the 1st to 13th concession, inclusive.

2.—To consist of all that part of the Township of Fullarton not included in Division No. 3, and the Townships of Hibbert and Logan.

3.—To consist of that portion of the Township of Downie west of the Oxford Road, and south of the concession line between the 10th and 11th concessions; the Township of Blanshard; all that part of the Township of Fullarton comprising the 13th and 14th concessions, and south of a road leading from Mitchell Road, between lots 24 and 25, east of lots 3 in the 10th concession; thence east along the line between the 10th and 11th concessions to the town line.

4.—To consist of that part of the Township of North Easthope east of the line between lots 25 and 26, and the north of the 8th concession, inclusive, with the 9th and 10th concessions; all that part of the Township of South Easthope not included in Division 1.

5.—To consist of the Township of Mornington, and all that part of the Township of Elma from lots 13 to 72, both numbers inclusive, of the 1st concession, and from lots 27 to 16, both numbers inclusive, in and from the 2nd to the 18th concession, both concessions inclusive, of the said Township of Elma; and concessions 14, 15 and 16 of the Township of Ellice; and concessions 11, 12, 13 and 14 of the Township of North Easthope.

6.—To consist of the Township of Wallace and all that part of the Township of Elma from the 1st concession to the 18th concession, both concessions inclusive, and comprising lots Nos. 1 to 52, both inclusive, of the 1st concession, and lots Nos. 1 to 26 inclusive, from the 2nd to the 18th concession, both concessions inclusive.

PETERBOROUGH.

E. C. S. Huycke, Judge, Peterborough.

G. W. Hatton, C.C.A., and C.P., Peterborough.

1.—Shall comprise the City of Peterborough, the Townships of North Monaghan and Ennismore, all the Township of Smith lying south of the 7th concession, all that part of the Township of Otonabee lying west of the 8th concession and north of lots Nos. 21 and all that part of the Township of Douro lying south of lots numbered 11.

2.—Shall comprise the Village of Norwood, the Township of Asphodel, and all that part of the Township of Dummer lying east of the 5th concession and that part of the said Township of Dummer lying west of the 6th concession and south of lots numbered 11.

3.—Shall comprise that part of the Township of Smith lying north of the 6th concession, all that part of the Township of Douro lying north of lots numbered 10, that part of the Township of Dummer lying west of the 6th conces-

sion and north of lots numbered 10, the Township of Galway, the Township of Harvey and the Village of Lakefield.

4.—Shall comprise the Townships of Anstruther, Burleigh, Cavendish and Chandos.

5.—Shall comprise the Townships of Belmont and Methuen and the Village of Havelock.

6.—Shall comprise the Township of Otonabee, except that part thereof lying west of the 8th concession and north of lots numbered 21.

PRESCOTT AND RUSSELL.

A. Constantineau, Judge, L'Orignal.
A. Johnston, J.J., L'Orignal.
J. Maxwell, C.C.A., and C.P., L'Orignal.

1.—Comprises the whole of the Township of Longueuil, the municipality of the Village of L'Orignal, and the 1st concession of the Township of Caledonia.

2.—Comprising all that part of the Township of West Hawkesbury, extending from front of 3rd concession to the rear of the said township.

3.—Comprises the whole of the Township of East Hawkesbury.

4.—Comprising the Township of North Plantagenet, and that part of the Township of South Plantagenet lying north of the Nation River.

5.—Comprising the whole of the Township of Cumberland.

6.—Comprising the whole of the Township of Russell.

7.—Comprising the two front concessions of the Township of West Hawkesbury, and the Municipality of Hawkesbury Village, within the same.

8.—Comprising the Township of Caledonia (excepting the 1st concession of the said township), and also that portion of the Township of South Plantagenet lying south and east of the Nation River.

9.—Comprising the whole of the Township of Alfred.

10.—Comprising the whole of the Township of Clarence.

11.—Comprising the whole of the Township of Cambridge.

PRINCE EDWARD.

D. Morrison, Judge, Picton.
R. H. Hubbs, C.C.A., and C.P., Picton.

1.—The Town of Picton, the 2nd and 3rd concessions of "Military Tract" from the west line of No. 13 eastward; Gore "G"; 1st and 2nd concessions north of the Carrying Place, 1st concession southeast of the Carrying Place, and 2nd concession north of Black River, including Gores "K" and "L" and McCan Gores, all in the Township of Hallowell; Block "I" in the concession north and east of East Lake, and Gore "B" in the Township of Athol, and 1st and 2nd concessions south of the Bay of Quinte, and Gore "A" in the Township of North Marysburg. and 1st concession southwest of Green Point to the end of Carman's Point in Sophiasburg.

2.—The Township of South Marysburg, and the Southern part of Athol, commencing at the outlet of East Lake, thence down to the head of the Lake, thence down to the base line between the 1st concession south and the 1st concession north of East Lake, till it strikes the township line of Hallowell, thence down said township line till it strikes South Marysburg.

3.—The Township of Sophiasburg, together with Big Island, excepting the 1st concession southwest of Green point to the end of Carman's Point.

4.—All that part of the Township of Ameliasburg lying east of the line between lots 86 and 87, in the 1st, 2nd, 3rd and 4th concessions of said township, including Huff's Island.

5.—That part of the Township of Hillier not included in the 7th division, also the 1st and 2nd concessions north of West Lake, and west of lot No. 7 in the said concession, and that part of Irwin Gore lying north and west of lot No. 7 in the 2nd concession and the west part of the 2nd concession produced west of lot No. 74 in that concession in the Township of Hallowell.

6.—Block (IV.) four, concession south side of West Lake, 1st concession "Military Tract," 2nd and 3rd concessions of said tract west of Lots No. 13, in those concessions, "Gore E," 1st and 2nd concessions north of West Lake, and east of lot No. 6 in those concessions; the Gerrow Gore and that part of Irwin Gore not included in Division No. 8, and all that part of the 2nd concession produced east of lot No. 75 in the Township of Hallowell.

7.—All that part of the Township of Ameliasburg lying west of the line between lots No. 86 and 87, in the 1st, 2nd, 3rd and 4th concessions of said township; all that part of the 4th and 5th concessions of the Township of Hillier west of the line between lots 86 and 87 and the 3rd concession west of the line between lots No. 22 and 23, with that part of the 2nd concession lying North of Pleasant Bay in the said Township of Hillier.

8.—All the point lying east of the west line of Marshland's Gore, the concession lying North of Smith's Bay and Waupoos Island in the Township of North Marysburg.

DISTRICT OF RAINY RIVER.

, Judge, Fort Frances.
N. L. Croome, C.C.A. and C.P., Fort Frances.

1.—To comprise all that part of the said District lying east of the east boundaries of the Townships of Aylesworth, Lash, Carpenter, Kingsford and Fleming, and east of the east boundary of the said Township of Fleming produced north to the north boundary of the said District.

2.—To comprise all that part of the said District lying west of Division No. 1 and east of the east boundaries of the Townships of Morley, Morley Additional, Pattullo, Sifton and Dewart, and east of a line drawn north astronomically from the northeast angle of the said Township of Dewart to the north boundary of the said District.

3.—To comprise all that part of the said District lying west of Division No. 2.

RENFREW.

A. A. Fisher, J.J., Pembroke.
J. H. Burritt, C.C.A., and C.P., Pembroke.

1.—Comprising the Town of Pembroke, the Townships of Pembroke, Stafford, Alice, Petawawa, Buchan, Rolph, Wylie, McKay, Fraser, Herd, Clara and Maria, and all that part of the Township of Wilberforce from the 18th to the 25th concessions, both inclusive, and also those parts of the 14th, 15th, 16th and 17th con-

cessions of the same Township of Wilberforce lying north of Snake River and east of Lake Dore.

2.—Comprising all that part of the Township of Westmeath lying east and north of the Muskrat Lake and River, and all those parts of the Township of Ross, from the 5th to the 9th concessions, both inclusive, east of Muskrat Lake, and from the 7th to the 13th (of the other) concessions, both inclusive, of the said Township of Ross.

3.—Comprising the Town of Renfrew and the Townships of Horton, Admaston, Bagot, Blythfield, Brougham and Matawachan, in the said County of Renfrew.

4.—Comprising the Village of Arnprior and the Township of McNab.

5.—Comprising the Townships of Grattan, Sebastopol, South Algoma, North Algoma, and all that part of the Township of Wilberforce, from the 1st to the 17th concessions, both inclusive, excepting those parts of the 14th, 15th, 16th and 17th concessions of said Township of Wilberforce lying north of Snake River and east of Lake Dore.

6.—Comprising the Township of Bromley, and all that part of the Township of Westmeath west of Muskrat Lake, and all those parts of the Township of Ross, from the 1st to the 14th concessions, both inclusive, of the said Township of Ross.

7.—Comprising the Townships of Brudenell, Radcliffe, Raglan, Lynedoch, Griffith, Hagarty, Sherwood, Jones, Richards and Burns.

SIMCOE.

G. N. Vance, Judge, Barrie.
E. A. Wismer, J.J., Barrie.
J. R. Cotter, C.C.A., and C.P., Barrie.

1.—Comprising the Town of Barrie, the Township of Vespra, except that portion lying west of the Nottawasaga River, and excepting also lots Nos. 38, 39 and 40, in the 1st and 2nd concessions, and lots Nos. 1, 2 and 3 in the 3rd, 4th, 5th, 6th and 7th concessions respectively. That portion of the Township of Oro lying south of lots Nos. 21 in the 1st and 2nd concessions (including the ranges), and south of lots Nos. 13 in the 3rd, 4th, 5th, 6th, 7th and 8th concessions respectively; that portion of the Township of Innisfil lying east of lots Nos. 5 in the 6th, 7th and 8th concessions, and that portion lying north of the 8th concession; that portion of the Township of Essa lying north of lots Nos. 19 in the 7th, 8th, 9th, 10th and 11th concessions.

2.—The Village of Bradford, the Township of West Gwillimbury, excepting thereout lots Nos. 1, 2, 3, 4 and 5 in the 14th and 15th concessions; the Township of Innisfil, excepting that portion lying north of the 5th concession, and excepting also lots Nos. 1, 2, 3, 4, and 5 in the 1st, 2nd, 3rd, 4th and 5th concessions thereof.

3.—The Township of Tecumseh, excepting concessions 12, 13, 14 and 15; the Township of Adjala, excepting that portion lying north of lot No. 25 in the 8th concession thereof.

4.—The Town of Collingwood, the Village of Stayner, that portion of the Township of Nottawasaga lying north of lot No. 18 in the 12th concession thereof; that portion of the Township of Sunnidale lying north of the 8th concession; that portion of the Township of Floss lying west of the Nottawasaga River; the islands in Lake Huron contiguous to the Township of Nottawasaga.

5.—The Township of Floss, except that portion lying west of the Nottawasaga River; the Township of Medonte, except that portion lying east of the 10th con-

cession and north of lots Nos. 10 in the 9th and 10th concessions respectively; that portion of the Township of Oro lying north of the southern boundaries of lots Nos. 21 in the 1st and 2nd concessions, and north of the southern boundaries of lots Nos. 13 in the 3rd, 4th, 5th, 6th, 7th and 8th concessions respectively; lots 38, 39 and 40 in the 1st and 3rd concessions, and lots Nos. 1, 2 and 3 in the 3rd, 4th, 5th, 6th and 7th concessions of the Township of Vespra.

6.—The Town of Orillia, the Township of Orillia, southern division, the Township of Orillia, northern division, except that portion lying north of lots Nos. 15 in the first seven concessions thereof; that portion of the Township of Oro lying east of the 8th concession; that portion of the Township of Medonte, being composed of lots Nos. 1 to 6 (both inclusive) in the 11th, 12th, 13th, and 14th concessions; the islands in Lake Simcoe contiguous to the townships and portions of townships above described lying wholly or for the most part opposite thereto.

7.—The Township of Nottawasaga, except that portion lying north of lot No. 18 in the 12th concession thereof; the township of Sunnidale, except that portion lying north of the 8th concession; that portion of the Township of Vespra lying west of the Nottawasaga River; that portion of the Township of Essa lying north of lots 19 in the 1st, 2nd, 3rd, 4th, 5th and 6th concessions; that portion of the Township of Tossorontio lying north of lots Nos. 20 in each of the seven concessions thereof.

8.—The Township of Essa, except that portion lying north of lots Nos. 19 in each of the eleven concessions thereof; the Township of Tossorontio, except that portion lying north of lots Nos. 20 in each of the seven concessions thereof; that portion of the Township of Innisfil, being composed of lots Nos. 1, 2, 3, 4 and 5 in the 1st, 2nd, 3rd, 4th, 5th, 6th, 7th and 8th concessions; the 12th, 13th, 14th and 15th concessions of the Township of Tecumseh; lots Nos. 1, 2, 3, 4 and 5 in the 14th and 15th concessions of the Township of West Gwillimbury; that portion of the Township of Adjala lying north of lots Nos. 25 in the eight concessions thereof.

9.—The Town of Penetanguishene and the Village of Midland, the Township of Tiny; that portion of the Township of Tay lying west of the 8th concession; the islands in Lake Huron contiguous to the Township of Tiny, and to that part of the Township of Tay, forming part of the 9th division, and lying wholly and for the most part opposite thereto.

10.—The Township of Matchedash, that portion of the Township of Orillia, northern division, lying north of lots Nos. 15, in the first seven concessions thereof; that portion of the Township of Medonte lying north of lots Nos. 6, in the 11th, 12th, 13th and 14th concessions, and that portion lying north of lots Nos. 10, in the 9th and 10th concessions thereof; the Township of Tay, except that portion lying west of the 8th concession; the island in Lake Huron, contiguous to that portion of the Township of Tay, forming part of the 10th division, and lying wholly or for the most part opposite thereto.

Note.—Each of the said several divisions shall include all allowances for roads embraced within its external limits, and shall also extend to the centre of every allowance for road lying external and adjacent to every such division, excepting always where any such last-mentioned allowance is hereinbefore declared to belong to or form part of any particular division.

STORMONT, DUNDAS AND GLENGARRY.

J. R. O'Reilly, Judge, Cornwall.
J. W. Liddell, J.J., Cornwall.
Jas. Dingwall, C.C.A. and C.P., Cornwall.

1.—Township of Charlottenburg, in the County of Glengarry.
2.—Township of Lochiel, in the County of Glengarry.
3.—Township of Cornwall, in the County of Stormont.
4.—Township of Osnabruck, in the County of Stormont.
5.—Township of Williamsburg, in the County of Dundas.
6.—Township of Matilda, in the County of Dundas.
7.—Township of Mountain, in the County of Dundas.
8.—Township of Finch, in the County of Stormont.
9.—Township of Lancaster, in the County of Glengarry.
10.—Township of Winchester, in the County of Dundas.
11.—Township of Roxborough, in the County of Stormont.
12.—Township of Kenyon, in the County of Glengarry.

SUDBURY.

J. J. Kehoe, Judge, Sudbury.
G. N. Miller, C.A. and C.P., Sudbury.

1.—To comprise so much of the District not included in Division No. 4, as lies east of a line commencing at the south-west angle of Township No. 82 produced north to the north-west angle of the Township of Fairbank, thence east to the south-east angle of the Township of Rayside, thence north to the north-east angle of the Township of Kitchener, and so much of the District as lies north of the line drawn from the north-east angle of the Township of Kitchener, produced to the south-west angle of the Township of Botha, thence north to the north-west angle of said Township, and produced to the western boundary of the District, and all the territory lying east of a line produced north from the boundary of the District, between Townships Nos. 16 and 17 produced to the south-east angle of the Township of Shenango, thence west to the south-west angle of said Township, thence north to the boundary of the District.

2.—So much of the District as lies south of a line produced easterly from the south-west angle of the Township of Forks to the north-west angle of the Township of Botha, thence to the southern boundary of said Township, thence east to the north-east angle of the Township of Kitchener, thence south to the south-east angle of the Township of Rayside, thence west to the boundary of the District.

3.—So much of the District as lies west of a line produced north from the south-west angle of Township No. 82 to the north-west angle of the Township of Fairbank, thence west to the boundary of the said District.

4.—So much of the District as lies east of a line between Townships of Allen and Bigwood produced north to the northern boundary of the District.

5.—So much of the District as lies west of a line drawn from the north-east angle of the Township of Shenango and produced to the southern boundary of the District, excepting said Township.

DISTRICT OF TEMISKAMING.

H. Hartman, Judge, Haileybury.
F. L. Smiley, C.A. and C.P., Haileybury.

1.—To be composed of that portion of the District lying south of the northerly boundary of the Townships of Klock, Barr, Firstbrook, and Bucke, and east of the line between the Townships of Van Nostrand and Klock, produced southerly to the boundary of the District.

2.—To be composed of the Townships of Cane, Henwood, Kerns, Harley, Casey, Auld, Lundy, Hudson, Dymond, Harris, Hilliard and Brethour including the Town of New Liskeard.

3.—So much of the District that lies north of the northern boundary of the Townships of Cane, Henwood, Kerns, Hilliard and Brethour and east of the boundary line between the Townships of Tudhope and Bryce, produced northerly to the north-west angle of the Township of Bernhardt, thence east to the boundary of the District.

4.—So much of the District as lies south of the southerly boundary of the Township of Langmuir produced easterly to the north-west angle of the Township of Bernhardt and west of the line between the Township of Maisonville and Bernhardt, produced southerly to the southern boundary of the District.

5.—So much of the District as lies west of a line produced north from the south-east angle of the Township of Geikie to the north-east angle of the Township of Douglas, thence east to the south-east angle of the Township of Blackstock, thence north to the north-east angle of the Township of German, thence west to the north-west angle of said Township, thence north to the north-east angle of Evelyn, thence west along the northern boundary of said Township, thence north to the north-east angle of the Township of Duff, thence west to the boundary of the District.

6.—So much of the District as lies north of the southern boundary of the Township of Kirkland produced east and west to the boundary of the District.

7.—So much of the District as lies north of a line drawn from the south-west angle of the Township of Timmins to the eastern boundary of the District and east of a line produced north from the south-west angle of said Township to the north-west angle of the Township of Stock, thence west to the south-west angle of the Township of Dundonald, thence north to the north-west angle of said Township, thence west to the south-west angle of the Township of Little, thence north to the north-west angle of the Township of Mann.

THUNDER BAY DISTRICT.

H. H. O'Leary, Judge, Port Arthur.
Jno. McKay, J.J., Port Arthur.
W. F. Langworthy, C.A., and C.P., Port Arthur.

1.—All that part of the district lying west of the meridian of 87 degrees of west longitude, to the meridian of the most easterly part of Hunter's Island, excepting therefrom the Municipality of Neebing.

3.—Comprising the Municipality of Neebing.

VICTORIA.

, Judge, Lindsay.

H. McMillan, J.J., Lindsay.

T. H. Stinson, C.P., Lindsay.

1.—The first consists of the following townships and parts of townships, viz.: Of the 15th concession of the Township of Mariposa, and the Township of Eldon, except the ranges north and south of the Portage Road.

2.—All the Township of Fenelon, except that portion lying east of the Scugog River, and south of Sturgeon Lake, and the Township of Somerville.

3.—The Township of Verulam.

4.—The Township of Emily.

5.—The Town of Lindsay, Townships of Ops, and that portion of the Township of Fenelon, lying east of the Scugog River, and south of Sturgeon Lake.

6.—The Township of Mariposa, except the 15th concession.

7.—The Townships of Carden and Dalton, Laxton, Digby and Longford, and the Township of Bexley, and that portion of the Township of Eldon north of Portage Road, and the range south of Portage Road.

WATERLOO.

C. R. Hanning, Judge, Berlin.

W. M. Reade, J.J., Berlin.

W. H. Bowlby, C.C.A., and C.P., Berlin.

1.—All that portion of the Township of Waterloo lying north of Blockline on the west side of the Grand River and that part of the upper block of said township lying north of said township lying on the east side of the Grand River, north of lots Nos. 115, 109, 104, 86 and 95, to the Guelph Township line, including the Towns of Berlin and Waterloo.

2.—All that part of the Township of Waterloo lying south of the Blockline on the west side of the Grand River, and that part lying on the east side of the Grand River, south of the northern boundary of lots Nos. 115, 109, 104, 85 and 95, to the Guelph Township line, including the Villages of Preston and Hespeler.

3.—All that portion of the Township of North Dumfries lying east of lot No. 19 in the 7th concession, and running a course with eastern boundary of the said lot in a northerly direction up to the 12th concession; thence along the eastern boundary of lot No. 23, in the said 12th concession, to the township line, including the Town of Galt.

4.—The Township of Wilmot, including the Village of New Hamburg.

5.—The Township of Wellesley.

6.—The Township of Woolwich.

7.—All that part of the Township of North Dumfries lying west of the eastern boundary of said lot No. 19, in the 7th concession; thence along the eastern limits of the said lot No. 19, the same course thereof, in a northerly direction to the 15th concession; thence along the westerly limit of lot No. 23, in the said 12th concession to the township line, including the Village of Ayr.

WELLAND.

L. B. C. Livingstone, Judge, Welland.

T. D. Cowper, C.C.A., and C.P., Welland.

1.—The Township of Crowland; that part of the Township of Thorold lying south of the lines between lots 178 and 195, running through to Pelham; that part

of Pelham lying south of the 4th concession, and that part of Humberstone lying north of the concession line, between the 4th and 5th concessions, being the whole of the 15th concession and the Town of Welland.

2.—The Township of Wainfleet.

3.—The Township of Bertie, and those parts of the Township of Humberstone not included in Nos. 1 and 6, and the Village of Fort Erie.

4.—The Township of Willoughby, the Village of Chippawa, and that part of the Township of Stamford south of the line between lots 136 and 137; easterly from the westerly limit of the township to the southeast angle of lot No. 133; thence north on the line between lots Nos. 132 and 133, to the northern boundary of the township, including the towns of Clifton and Navy Island.

5.—Those parts of the Township of Stamford, Thorold and Pelham not included in any other division, and the Town of Thorold.

6.—All the Township of Humberstone lying south of the 5th concession, and west of the side lines between lots Nos. 9 and 10, in the several other concessions thereof, and the Village of Port Colborne.

WELLINGTON.

L. M. Hayes, Judge, Guelph.
A. Spotton, J.J., Guelph.
A. H. Macdonald, C.C.A., and C.P., Guelph.

1.—The Town and Township of Guelph.

2.—The Township of Puslinch.

3.—The Township of Eramosa.

4.—The Township of Nichol, excepting the 11th and 12th concessions; the Municipality of Fergus; the first eight concessions of the Township of Garafraxa; and lots 1 to 18, both inclusive, in concessions A and B of the Township of Peel; lots 13, 14, 15, 16, 17 and 18, in concessions 18 and 19, and lots 19, 20 and 21 in the 17th concession of the Township of Peel.

5.—The Township of Erin.

6.—The Township of Pilkington, and the 11th and 12th concessions of the Township of Nichol; the Municipality of the Village of Elora, and lots Nos. 19 and upwards belonging to the 9th, 10th, 11th, 12th, 13th, 14th, 15th and 16th concessions of Peel.

7.—Concessions 1 to 16, inclusive, of the Township of Maryboro' and concessions 1 to 16, inclusive, of the Township of Peel, except lots 19, 20, 21, 22 and 23 of those concessions in that township.

8.—That part of the Township of Arthur south and southeast of lot 15, on the west side of the Owen Sound Road, in the Township of Arthur; that part of the Township of Luther from 1 to 16, both inclusive; and lots 1 to 12, both inclusive, of the 17th and 18th concessions of the Township of Peel; lots 5 to 11, both inclusive, of the 19th concession of said Township of Peel; and lots 19 to 23, both inclusive, of concessions A and B of said Township of Peel.

10.—The Township of Minto.

11.—The Town of Mount Forest, and that part of the Township of Arthur north of lot 16, west of the Owen Sound Road; lot 17, on the Owen Sound Road, and lot 13, east of the Owen Sound Road.

WENTWORTH.

C. G. Snider, Judge, Hamilton.
J. F. Monck, J.J., Hamilton.
S. F. Washington, C.C.A., and C.P., Hamilton.

1.—All that part of the Township of Barton lying east of the lines between lots 14 and 15, and all that part of Hamilton City east of Hughson street.

2.—The whole of the Township of Flamboro' West, the Town of Dundas, and the east half of the Township of Ancaster.

3.—The whole of the Township of Flamboro' East.

4.—The whole of the Township of Beverly and the west half of the Township of Ancaster.

5.—The whole of the Township of Saltfleet.

7.—The whole of the Township of Glanford.

8.—The whole of the Township of Binbrook.

9.—All that part of the Township of Barton lying west of the lines between lots 14 and 15, and that part of Hamilton City west of Hughson street.

YORK.

John Winchester, Judge, Toronto.
E. Coatsworth, J.J., Toronto.
F. M. Morson, J.J., Toronto.
J. H. Denton, J.J.
R. H. Greer, C.C.A., Toronto.
H. E. Irwin, C.P., Toronto.
Toronto City.—Crown Attorney, J. W. Seymour Corley.

1.—The City of Toronto east of Yonge street, at date 14th September, 1875 (*i.e.*, Bloor, Sherbourne and Howard streets on the north, the Don on the east, down to Queen street, and south of Queen street as far as Lee avenue).

2.—Concessions 5 to 11, inclusive, of the Township of Markham, and concessions 5 to 10, inclusive, of the Township of Whitchurch, from 1 to 10, inclusive, together with the Villages of Markham and Stouffville.

3.—Concessions 1 to 4, inclusive, of the Township of Markham, and concessions 1 to 4, inclusive, of the Township of Whitchurch, from lots 1 to 10, inclusive, and concessions 1 to 3, inclusive, of the Township of Vaughan.

4.—The Township of Whitchurch, from the line between lots 10 and 11 northward; and the Township of East Gwillimbury.

5.—The Townships of Georgina and North Gwillimbury.

6.—The Township of King and the incorporated Village of Aurora.

7.—Concessions 4 to 11, inclusive, of the Township of Vaughan.

8.—All that portion of the Township of York lying west of Yonge street, and the Township of Etobicoke.

9.—Township of Scarboro' and all that portion of the Township of York which lies east of Yonge street and the Village of Leslieville.

10.—The City of Toronto, west of Yonge Street, at date of 10th September, 1875 (i.e., Bloor street on the north and Dufferin street on the west).

DIVISION COURT TARIFF.

Form I.

1.—CLERK'S FEES.

1. Receiving claim, numbering and entering in procedure book $0 25
   (This item to apply to entering in the procedure books a transcript of judgment from another Court but not an entry made for the issue of a judgment summons.)
2. Issuing summons, with necessary notices and warnings thereon. or judgment summons (as provided in forms) in all.
   Where claim exceeds $10 and does not exceed $20 50
   Where claim exceeds $20 and does not exceed $60 60
   Where claim exceeds $60 and does not exceed $100 80
   Where claim exceeds $100 ..... 1 50
   (N.B.—In replevin and interpleader suits the value of goods to regulate the fee.)
3. Copy of summons, including all notices and warnings thereon 25
4. Copy of claim (including particulars), when not furnished by plaintiff.. 25
5. Copy of set-off or counterclaim or notice of defence (including particulars), when not furnished by defendant 25
   (Note.—In either of the last two preceding items the fee may be taxed against the party ordered to pay costs.)
6. Receiving and entering bailiff's return to any summons. writ or warrant issued under the seal of the Court (except summons to witness and return to summons or paper from another division) 15
7. Taking confession of judgment 10
   (This does not include affidavit and oath, chargeable under item 8.)
8. Every necessary affidavit, if actually prepared by the clerk, and administering oath to the deponent 25
9. Furnishing duly certified copies of the summons and notices and papers with all proceedings, for purposes of appeal, as required by either party, per folio of 100 words 05
10. Certificate therewith 25
11. Certifying under seal of the Court and delivering to a judgment creditor a memorandum of the amount of judgment and costs against a judgment debtor, or garnishee, under The Creditor's Relief Act, or for any other purpose 25
12. Copies of papers, for which no fee is otherwise provided, necessarily required for service or transmission to the Judge, each 10
    If exceeding two folios. per folio 05
13. Every notice of defence or admission entered, or other notice required to be given by the Clerk to any party to a cause or proceeding, including mailing, but not postage. 15
14. Entering final judgment by Clerk, on special summons, where claim not disputed.
    Where claim does not exceed $60 50
    Where claim exceeds $60 75

15. Entering every judgment rendered at the hearing, or final order made by the Judge.
Where claim does not exceed $60 50
Where claim exceeds $60 75

(Note.—This fee does not apply to any proceeding on judgment summons.)

(These fees will include the service of recording at the trial and afterwards entering in the procedure book the judgment, decree and order in its entirety, rendered or made at the trial. If a garnishee proceeding before judgment, these fees will be allowed for the judgment in respect to the primary debtor, and like fees for the adjudication, whenever made, in respect to the garnishee.)

16. Subpœna to witness 25

(The subpœna may include any number of names therein and only one original subpœna shall be taxed, unless the Judge otherwise orders.)

17. For every copy of subpœna required for service 10
18. Summons for jury (including copy for each juryman), when required by parties 1 25
19. Calling and returning jury ordered by the Judge 25
20. Every order of reference, or order for adjournment, made at hearing, and every order requiring the signature of the Judge, and entering the same, including final order on judgment debtor's examination.. 25

(Any warning necessary with order forms part of the order.)

21. Transcript of judgment to another Division Court 50
22. Every writ of execution, warrant of attachment, or warrant of commitment, and delivering same to bailiff.
Where claim does not exceed $60 50
Where claim exceeds $60 and does not exceed $100 75
Where claim exceeds $100 ..... 1 00
23. Renewal of every summons or writ of execution, when ordered by the judgment creditor, or warrant of commitment, when ordered by judge 25
24. Every bond, when necessary, and prepared by the Clerk (including affidavits of justification and of execution) 1 00
25. Transmitting transcript of judgment: or transmitting papers for service to another division; or to the Judge, on application to him, including necessary entries and mailing, but not including postage 25
26. Receiving papers from another division for service, entering the same, handling to the bailiff, receiving and entering his return and transmitting the same (if return made promptly, not otherwise) 30
27. Search by a person not a party to the suit or proceeding to be paid by the applicant 10
Search by a party to the suit or proceeding, where the suit or proceeding is over one year old 10

(No fee is chargeable for search to a party to the suit or proceeding, if the same is not over one year old.)

28. Taxing costs, in defended suits, after judgment pronounced 25

29. Making out statement of costs in detail (including bailiff's fees) at the request of any party 10

(Neither item 28 nor 29 applies to statement of costs endorsed on summons or copy to be served.)

30. Taxing bailiff's costs, under section 178 of the Division Courts Act ... 25

31. Every necessary letter written to any party to any cause, matter or proceeding in the court 15

(A letter shall not be considered necessary when a notice contains the same information.)

2.—BAILIFF'S FEES.

1. Service of summons issued under the seal of the Court, or Judge's summons or order on each person, except summons to witness and summons to juryman:

Where claim exceeds $10 and does not exceed $20 ..... $0 40
Where claim exceeds $20 and does not exceed $60 50
Where claim exceeds $60 and does not exceed $100 75
Where claim exceeds $100 ..... 1 00

(In interpleader suits the value of the goods to regulate the fee.)

2. For every return as to service under item 1; attending at the clerk's office and making the necessary affidavit 15

3. Service of summons on witness or juryman, or service of notice 25

4. Taking confession of judgment and attending to prove 10

5. For calling parties and their witnesses at the sitting of the court in every defended case, and at the hearing of every judgment summons. 15

6. Enforcing every writ of execution or summons of replevin, or warrant of attachment or warrant against the body, each:

Where claim does not exceed $20 65
Where claim exceeds $20 and does not exceed $60 ..... 1 00
Where claim exceeds $60 ..... 1 50

(Where goods replevied, the value of goods to regulate the amount of the fee. This fee does not include service of summons in replevin on defendant.)

Fees under Creditor's Relief Act (see section 188 of 10 Edw., cap. 32; and section 26 of R.S.O. cap. 48, 9 Edw. VII.) shall be taxed according to the tariff.

7. Every mile or fraction of a mile necessarily travelled to serve summons, or process, or other necessary papers, or in going to seize on a writ of execution, where money, paid on demand, or made on execution, or case settled after seizure 15

8. Mileage going to arrest under warrant, when arrest made, per mile or fraction of a mile 15

9. Mileage carrying delinquent to prison, including all expenses and assistance, per mile, or fraction of a mile 25

10. Every schedule of property seized, attached, or replevied, including affidavit of appraisal, when necessary:

Exceeding $10 and not exceeding $20 30
Exceeding $20 and not exceeding $60 50
Exceeding $60 75

11. Every bond, when necessary, when prepared by the bailiff, including affidavit of justification and execution 1 00
12. Every notice of sale, not exceeding three, under execution, or under attachment, each 25
13. Reasonable allowances and disbursements, necessarily incurred in the care and removal of property:
    (*a*) If a bailiff removes property seized, he is entitled to the necessary disbursements, in addition to the fees for seizure and mileage.
    (*b*) If he takes a bond, then to $1.00 instead of disbursements for removal of property.
    (*c*) If assistance is necessary in the seizure, or securing, or retaining of property, the bailiff is entitled to the disbursements for such assistance.
    (*d*) All charges for disbursements are to be submitted to the clerk for taxation, subject to appeal to the Judge.
    (*e*) The bailiff must in all cases endorse a memorandum of all his charges on the back of the execution, or state them on a separate slip of paper, so that the clerk may conveniently tax the bailiff's charges for fees and disbursements.
    (*f*) The Clerk in all cases to sign the memorandum of his taxation and preserve it among the papers in the cause, together with the execution, for future reference, and thereby enable the clerk to certify the bailiff's returns properly.
14. If execution or process in attachment in the nature of execution be satisfied in whole or in part, after seizure and before sale, whether by action of the parties or otherwise, the bailiff shall be entitled to charge and receive 3 per cent. on the amount directed to be levied; or on the amount of the value of the property seized, whichever shall be the lesser amount.
15. Poundage on executions, and on attachments in the nature of executions, 5 per cent., exclusive of mileage for going to seize and sell, upon the amount realized from property necessarily sold.

3.—FEES TO WITNESSES AND APPRAISERS.

Allowances to Witness.

Attendance, per diem, to witnesses within three miles of the place where the Court is held, if within the county $0 75
And if without the county 1 00

Attendance, if witness resides over three miles from the place of sittings and within the county, per diem 1 00

Attendance, if witness resides without the county and more than three miles of the place of sittings, per diem 1 50

Barristers and solicitors, physicians and surgeons, engineers and veterinary surgeons, other than parties to the cause, when called upon to give evidence of any professional service rendered by them, or to give professional opinions, per diem 4 00

(Note.—Disbursements to surveyors, architects and professional witnesses, such as are entitled to specific fees, by statute, are to be

taxed, as authorized by such statute.

If witnesses attend in one case only, they will be entitled to the full allowance.

If they attend in more than one case, they will be entitled to a proportional part in each case only.)

The travelling expenses of witnesses, over three miles, shall be allowed according to the sums reasonably and actually paid, but in no case shall exceed 20 cents per mile, one way.

FEES OF APPRAISERS.

Fees to Appraisers of Goods, etc., seized under Warrant of Attachment.

To each appraiser, $1.00 per day, during the time actually employed in appraising goods—to be paid in the first instance by plaintiff and allowed as costs in the cause.

FEES IN SUITS NOT EXCEEDING $10.

(Section 48, D.C. Act.)

Clerk.

For all services, from entering action, or suing out a judgment or interpleader summons, up to and including the entering of final judgment, or final order on any such judgment or summons, in case the action proceeds to judgment or final order 1 25

In case the action does not proceed to judgment or final order, the fees heretofore, or that may hereafter be payable, but not exceeding in the whole the said sum.

For issuing writ of execution, warrant of attachment, or warrant for arrest of delinquent and entering the return thereto 50

Bailiff.

For all services rendered in serving summons and making return, and any other service that may be necessary before the judgment is entered by the clerk or pronounced by the Judge, mileage excepted 50

For enforcing execution, schedule of property seized, or attached, bond where necessary, and all other necessary acts done by him, after seizure, mileage excepted, if money made or case settled, after levy $1 00

(Necessary disbursements incurred in the care and removal of property shall be allowed to be first allowed by the clerk, subject to the approval of the Judge.)

REPORT

OF THE

Inspector of Legal Offices

ONTARIO

1915

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:

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1916

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TORONTO

To His Honour SIR JOHN STRATHEARN HENDRIE, K.C.M.G., C.V.O., a Colonel in the Militia of Canada, etc., etc., etc.

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

The undersigned begs respectfully to present to Your Honour the Thirty-third Annual Report of the Inspector of Legal Offices for the year ending 31st day of December, 1915.

I. B. LUCAS,

Attorney-General.

TORONTO, March 20th, 1916.

REPORT

OF THE

Inspector of Legal Offices

ONTARIO, 1915

To His Honour SIR JOHN STRATHEARN HENDRIE, K.C.M.G., C.V.O., a Colonel in the Militia of Canada, etc., etc., etc.,

Lieutenant-Governor of the Province of Ontario.

SIR,—I have the honour to present the Thirty-third Annual Report of the Inspector of Legal Offices upon the affairs of the Judicial Offices of the Province for the year ending December 31st, 1915.

A list of the officers appointed during the year, with the date of the publication of each appointment in the *Ontario Gazette,* will be found in Appendix "N" to this Report.

SHERIFFS.

There are forty-eight sheriffs in the Province. Fifteen had net incomes less than $1,500. These are entitled, under 4 Geo. V., cap. 21, sec. 4, to be paid out of the Consolidated Revenue Fund amounts sufficient to make up their incomes for the year to $1,500.

The incomes of three were in excess of $6,500; they have paid 90 per cent. of the excess to the Provincial Treasurer, pursuant to R.S.O., cap. 17, sec. 5.

The returns of twenty sheriffs show a decrease in their incomes as compared with returns of the previous years, thus:—Four show a decrease of from $5 to $50, two of from $50 to $150, six of from $150 to $200, two of from $200 to $300, two of from $300 to $500, five show a decrease of over $500.

In twenty-five offices increases are shown as follows: Four of from $50 to $100, nine of from $100 to $200, seven of from $200 to $300, three of from $300 to $400; in two the increases were over $400.

Their duties were generally well performed; some, however, neglected to include the sums received from the Province for their services in the Non-Jury Courts, and from the County for selecting Jurors.

A record of all fines received, and to whom paid, must be kept by the Sheriffs in their "Fines Book." When fines are paid without the necessity of a levy the sheriff's commission is 2 per cent. only on the amount received.

It will be of considerable interest to Sheriffs and others to read the address by the Honourable Mr. Justice Riddell at a recent meeting of the Ontario Sheriffs' Association, in which he explains certain parts of the Sheriff's duty which are not always attended to as is desirable. County Councils may find matter for serious consideration in the remarks concerning the uniforming of constables.

The address is added as Appendix "O" to this report.

Appendix "A" sets out in tabulated form the Statistical Returns of the Sheriffs for the year 1915.

Local Masters.

In all but ten counties these offices are held by the Judges of the County, District, or Surrogate Courts.

When the Master's fees have been commuted they are payable in law stamps, which should be affixed to Stamp Vouchers and cancelled.

The volume of business in the Masters' Offices during the year was not large.

In Appendix "B" I have set out in tabular form the returns made by the Local Masters of their business for the year 1915.

Local Registrars, Deputy Registrars, Deputy Clerks of the Crown, County and District Court Clerks.

Much delay has been occasioned by the imperfect manner in which papers in Stated, Reserved and Certified Cases, have been sent forward for use on Appeal, and it therefore becomes necessary to direct the attention of officers to the following rules to be observed when transmitting papers.

In Stated or Reserved cases there should be included a statement of the Judge, or Magistrate, naming the material submitted as part of the case, such as: Indictment, Charge Sheet, Information, Evidence; in fact, all papers that may furnish information to the Court.

In Certified Cases, all papers, so far as practicable, must be attached to the Certificate, including a list of the exhibits properly signed by the Clerk or other officer; and the Certificate should set out, in order, the papers attached to it.

When being transmitted to Toronto, they must be addressed to the "Central Office, Osgoode Hall."

The settled judgment and copies thereof will, of course, be sent by the Solicitors to their Toronto Agents.

Law Stamps aggregating $41.50 were found missing from suit papers. These have since been affixed and cancelled.

Officers must remember that the former fee of $2.00 for Shorthand Reporters' Fund is no longer payable.

Section 19 of the Sheriffs' Act (R. S. O., ch. 16) sets out the only case in which the mileage and costs of serving a writ of summons can be allowed in the taxation of costs when the service has not been made by a Sheriff.

In one office the books were very much in arrear, and the vault in the greatest disorder. Entries were made in pencil instead of in ink. Where such a condition exists it is almost impossible to make an inspection.

Appendix "C" is a return of the business of the High Court Division of the Supreme Court of Ontario in the offices of the Local Registrars, Deputy Registrars and Deputy Clerks of the Crown; while Appendix "D" is a return of the business in the offices of the Clerks of the County and District Courts, for the year 1915.

Surrogate Registrars.

In my report for 1914 I set out the practice of the Surrogate Courts with respect to Ancilliary Letters and Re-Sealing; and I stated that in such cases the advertisement in the *Ontario Gazette*, with affidavit and the usual papers required by the rules, with certain exceptions, were to be fyled. It is to be understood, of course, that the affidavits and notice required by the Succession Duties Act, and Rules thereunder, must also be fyled, and given, and the consent of the Solicitor to

the Treasury obtained, before Ancilliary Letters are granted, or Re-Sealing is effected, by the Surrogate Courts.

On receipt of a copy of the Order-in-Council of December 7th last, respecting Alien enemies, a copy of which Order is inserted in Appendix "L" to this Report, the following Circular Letter was sent, with the approval of the Honourable the Attorney-General, to all of the Surrogate Registrars:—

Osgoode Hall, Toronto, Feb. 7th, 1916.

Dear Sir,—Referring to the Order-in-Council of Dec. 7th, 1915, I am instructed to say that, to meet the requirements of paragraph 1 of the Notice, the oath of the Executor and Administrator should in every case state that the deceased was not a German, Austro-Hungarian, Turkish or Bulgarian subject, or other Alien Enemy; and that the fyling of the Statutory declaration, mentioned in paragraph 3, should be left to the discretion of the Surrogate Judge.

The Notice should be printed upon the face of the Probate, or Letters of Administration, in the left hand margin thereof, and signed by the Surrogate Registrar.

Yours truly,

JAS. W. MALLON,

Inspector.

As stated in my report for the year 1909 the following are the papers to be fyled on the passing of accounts by the Surrogate Judge:—

1. Petition to pass accounts.
2. Judge's appointment to pass accounts.
3. The accounts, verified by affidavit.
4. Bill of costs as taxed.
5. A Duplicate original of the Judge's Order on passing Accounts.

In every case before giving an appointment the Judge should satisfy himself that the petition and accounts have been fyled with the Surrogate Registrar.

In one instance I found that accounts had been passed of which the Registrar had no notice.

No Order-on-Passing must be issued until the Registrar has informed the Judge that the fees have been paid.

When moneys are to be paid into Court under Section 38 of the Trustee Act, R.S.O., cap. 121, the Certified Copy of the Judge's Order on Passing Accounts, required by Subsection 3 to be left with the Accountant of the Supreme Court when the money is being paid in, should state: (1) The names of the infants, (2) the age of each infant, and (3) the amount to which each infant is entitled.

In four offices law stamps were missing from the papers. The sum due the Province as represented by these stamps, and which I caused to be affixed and cancelled was $328.10; and of this sum, $253.10 was missing in the office referred to above, under the heading "Local Registrars"; in which office also, no entries had been made in the Fee Book.

Charges for services under the Succession Duties Act were in some cases made when the estate was valued at $400 or under. Officers are again reminded that $2.30, and postage, is the most that may be collected in such cases.

In a few instances the notice of application required by the rules to be given to the Surrogate Clerk, at Osgoode Hall, and the Monthly Returns of Grants, required to be made were unnecessarily delayed.

Appendix "E" gives in tabulated form the business of the Surrogate Courts for the year 1915.

County and District Crown Attorneys and Clerks of the Peace.

By Order-in-Council, passed September 30th, 1915, supervision over the collection of fines, forfeitures, etc., is given Crown Attorneys, whose duty it is to collect and pay over to the Provincial Treasurer fines to which the Province is entitled. See Appendix "M" to this Report.

This Order superceded the former Orders, dated October 9th, 1885, and November 12th, 1912. By the new Order four per cent. may be deducted from such moneys, whether received from a sheriff or not.

Notwithstanding the passing of this Order, and the fact that all Crown-Attorneys have received a copy of it, I found that many Police Magistrates continue to pay to the Municipalities fines to which the Province is entitled.

All Crown Attorneys should instruct the Magistrates and Justices, in their respective counties and districts, of the provisions of the Statutes respecting the disposition of the fines imposed by them, and they should see to it that the Statutes are being complied with. Returns are made to them each quarter by the Magistrates and Justices, so there can be no excuse for them if they fail in this important matter.

Fines to which the Province is entitled under the Liquor License Act are payable by the Magistrate to the License Inspector of the District, and if such a fine be paid for the release of a prisoner in gaol, the Sheriff must pay the fine to the said Inspector. It is the duty of the Crown Attorney to see that this is done.

In forwarding the money to the Provincial Treasurer it will be a convenience, as I am informed by the Assistant Treasurer, if cheques are accompanied by a statement shewing: (1) The amount of fines imposed under the Game and Fisheries Acts, and (2) the amount of all other fines.

General Remarks.

My report for last year (in Appendix "L") contained forms and instructions for use in Court, by the Clerks of Assize and other officers; but while the procedure for the estreat of a recognizance is therein given, nothing is said as to the method of taking and recording bail in open Court.

The omission having been brought to my attention by a Local Registrar, I now give the following as the practice in taking a recognizance of bail in open Court:—

The persons entering into the recognizance must be severally asked if they are content to acknowledge to owe to Our Sovereign Lord the King, His Heirs and Successors, the sums in which they are severally to be bound, on the condition named in the Recognizance, which must be fully stated. For this purpose they are each addressed in the second person, thus:—

"A. B. (*the accused*): Are you content to acknowledge to owe to our Sovereign Lord the King, His Heirs and Successors, the sum of ..... dollars, of good and lawful money of Canada, to be made and levied of your goods and chattels, lands and tenements respectively, to the use of Our Sovereign Lord the King, His Heirs and Successors, if you fail to personally appear at the Sittings of the Supreme

Court of Ontario for the trial of Criminal actions to be held in and for the County of ..... at the City (or town) of ..... on the ..... day of ....., then and there to take your trial on (or plead to) a certain Indictment found against you by the Grand Jury of the said County on a charge of.....?"

And to C. D. (a surety): "C. D., are you content, etc., etc. .....?"

And to E. F. (the other surety): "E. F., are you content, etc., etc .....?"

The Recognizance is then signed by the Clerk of Assize (it is not signed by the persons bound), and the following entry made by him in the Minute Book of the Assize:—

"A. B. this day in open Court entered into his recognizance in the sum of .....dollars, with two sureties, C. D. and E. F., each in the sum of .....dollars, for the appearance of the said A. B. at the next sittings of this Court to plead to (or to stand his trial) on an indictment for ..... (naming the offence)."

The following form of bond may be used:—

RECOGNIZANCE OF BAIL.

ONTARIO, COUNTY OF ..... To Wit: } BE IT REMEMBERED, that on the ..... day of ....., in the year of Our Lord one thousand nine hundred and ....., and in the ..... year of the Reign of His Majesty King George V., at the Sittings of the Supreme Court of Ontario for the trial of criminal actions (or at the sittings of the General Sessions of the Peace, or County Court Judge's Criminal Court, as the case may be), now being held in and for the County of ..... at the City (or town) of ..... A. B., of ....., carpenter, C. D., of ....., cooper, and E. F., of ..... grocer, personally came before the said Court, and in open Court acknowledged themselves to owe to Our Sovereign Lord the King, His Heirs and Successors, the sums following, that is to say: The said A. B. the sum of .....dollars, and the said C. D. and E. F. each the sum of .....dollars, of good and lawful money of Canada, to be made and levied of their Goods and Chattels, Lands and Tenements, respectively, to the use of Our Sovereign Lord the King, His Heirs and Successors, if the said A. B. fail in performing the condition hereunder written.

Taken and acknowledged the day and year first above mentioned in open Court, before me. } "X. Y.," Clerk of Assize, (or Clerk of the Peace).

The Condition of the above written Recognizance is such, that if the above-bounden A. B. shall personally appear at (naming the Court, etc., to be holden, etc.), then and there to take his Trial (or plead as the case may be) in a certain Indictment found against him by the Grand Jury of the said County on a charge of ....., and do not depart the said Court without leave, then the said Recognizance to be void, or else in full force and virtue.

"Are you content?"

"Yes."

The following is the material required to be fyled with the Registrar of the Appellate Division of the Supreme Court of Ontario before a case may be put on the list for hearing:—

(1) Notice of the Appeal.
(2) Five Copies of the evidence, certified by the Official Reporter.
(3) Five Copies of the Judgment of the Lower Court.
(4) Five Copies of the Judge's reasons, if any.
(5) The record, or original pleadings, at the trial.
(6) Exhibits, with a properly certified list of the same as produced at the trial.

On instructions from the Attorney-General the following circular letter was sent to all of the officers of the Province:—

Osgoode Hall, Toronto, December 6th, 1915.

Dear Sir,—I am instructed by the Honourable the Attorney-General to inform you that in future no increase is to be made in the salaries of your Deputies, Clerks, or Assistants without first obtaining the approval of the Inspector, and also that the like approval as to salaries to be paid must be obtained whenever any new appointments are made to your staff.

Yours truly,

JAS. W. MALLON,

Inspector.

Remarks on the inadequate vault accommodation made in former reports might here be repeated. In one office, in which the dimensions of the vault are 4 feet 9 by 5 feet 3, and 6 feet high, the vault is full, and valuable papers are piled on the floor. In most cases the vault fittings are of wood and should be replaced by a more modern fire-proof system.

The sums paid by the officers in respect of their incomes for the year, under R.S.O., chapter 17, amounted to $42,990.49, as follows:—

Local Registrars and Deputy Clerks of the Crown	$29,493 88
Crown Attorneys and Clerks of the Peace	5,701 47
Sheriffs	7,795 14

Appendix "F" is a statement of the fees and emoluments of the officers for the year ending December 31st, 1915, and of the sources from which they derive their incomes.

In Appendix "G" I have set out the more important business of the High Court Division of the Supreme Court of Ontario, transacted at Toronto, during the year 1915, compiled from statements received from the officers at Osgoode Hall.

Appendix "H" shows the number of actions tried, or otherwise disposed of, by the Justices of the High Court Division, and of the Divisional Courts of the Appellate Division, of the Supreme Court of Ontario, and the disposition thereof, during the year 1915; while Appendix "J" shows the Criminal business of the High Court Division of the Supreme Court of Ontario at its sittings throughout the Province for the same period.

Appendix "I" is a statement of the business transacted in the office of the Surrogate Clerk, at Osgoode Hall, for the year 1915.

Appendix "K" shows in tabulated form the business of the Courts of General Sessions of the Peace, and of the County and District Court Judge's Criminal Courts of the Province for the same period.

I have the honour to be,

Sir,

Your obedient servant,

JAS. W. MALLON,

Inspector.

Osgoode Hall, March 17th, 1916.

APPENDIX A.—Containing in tabulated form Statistics as returned

Counties or Districts.	Number of writs of summons received for service		Number of subpœnas received for service in—				Number of orders for arrest.		Number of other process.		Total process received.	
			Criminal Cases.		Civil Cases.							
	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.
Algoma	51	74	15	39	4	.....	.....	1	24	23	94	137
Brant	26	40	3	112	.....	1	.....	.....	4	3	33	156
Bruce	12	23	5	12	.....	.....	.....	2	3	5	20	42
Carleton	228	214	8	14	7	7	.....	2	64	41	307	278
Dufferin	2	5	3	20	.....	.....	.....	.....	4	.....	9	25
Elgin	29	12	1	18	.....	.....	.....	.....	.....	4	30	34
Essex	50	80	4	27	4	9	.....	1	14	18	72	136
Frontenac	20	37	.....	9	1	1	.....	.....	5	5	26	52
Grey	10	22	9	14	.....	.....	1	.....	.....	3	20	39
Haldimand	13	18	.....	57	.....	24	.....	.....	.....	2	13	81
Halton	12	23	4	13	1	3	.....	.....	4	3	21	42
Hastings	18	38	8	45	3	1	.....	.....	2	6	31	90
Huron	14	26	.....	7	.....	2	.....	.....	.....	3	14	38
Kenora	4	17	1	3	.....	.....	.....	.....	4	1	9	21
Kent	26	57	4	9	4	1	1	.....	15	4	49	72
Lambton	12	25	3	16	.....	.....	.....	.....	3	2	18	43
Lanark	16	22	.....	10	1	2	.....	.....	4	1	21	35
Leeds and Grenville	24	35	3	13	.....	.....	.....	.....	5	5	32	53
Lennox and Addington	2	9	3	10	.....	3	.....	.....	3	.....	8	22
Lincoln	20	63	5	17	1	2	.....	1	6	5	32	88
Manitoulin	.....	2	12	.....	.....	.....	.....	.....	.....	.....	12	2
Middlesex	37	73	7	32	10	4	1	.....	11	24	66	133
Muskoka	5	9	38	11	.....	.....	.....	.....	.....	.....	43	20
Nipissing	9	27	7	11	.....	.....	.....	3	.....	2	16	43
Norfolk	11	29	3	18	2	.....	.....	.....	10	.....	26	47
Northumberland and Durham	20	31	4	26	.....	.....	1	.....	3	3	28	60
Ontario	10	23	5	14	4	1	.....	1	6	2	25	41
Oxford	16	39	3	14	1	1	.....	1	18	5	38	60
Parry Sound	9	19	8	10	5	.....	.....	.....	4	1	26	30
Peel	15	23	2	7	.....	1	.....	.....	8	11	24	43
Perth	11	31	1	17	.....	.....	.....	.....	5	.....	17	48
Peterborough	22	37	2	17	1	.....	.....	.....	9	11	34	65
Prescott and Russell	5	19	1	3	1	.....	.....	.....	.....	1	7	23
Prince Edward	10	13	.....	.....	1	.....	.....	.....	3	2	14	15
Rainy River	12	42	33	11	42	1	.....	1	.....	2	87	57
Renfrew	21	51	2	1	1	.....	.....	1	3	.....	27	53
Simcoe	13	27	4	16	.....	.....	.....	.....	5	1	22	44
Stormont, Dundas and Glengarry	24	43	6	2	.....	1	.....	.....	6	4	36	50
Sudbury	56	125	15	132	2	2	.....	.....	8	6	81	265
Temiskaming	35	78	17	12	3	5	.....	.....	20	14	75	109
Thunder Bay	63	99	4	20	3	.....	.....	1	23	3	93	123
Victoria	8	21	.....	.....	2	.....	.....	.....	1	2	11	23
Waterloo	35	76	3	8	.....	1	.....	1	9	5	47	91
Welland	21	69	9	34	3	2	2	2	15	10	50	117
Wellington	20	28	5	4	1	.....	.....	.....	3	2	29	34
Wentworth	96	161	6	120	7	1	.....	.....	25	33	134	315
York	37	69	.....	499	2	.....	.....	25	18	8	57	601
Toronto	856	1,010	82	.....	36	16	1	3	303	125	1,278	1,154
Totals	2,066	3,114	358	1,504	153	92	7	46	680	411	3,262	5,150

by the different Sheriffs for the year ending 31st December, 1915.

Number of persons served.		Estreats received.		Number of jurors summoned.		Number of writs of execution received.			Number of renewals of writs of execution against— Goods and Lands.		
S.C.	C.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.	D.C.	S.C.	C.C.	D.C.
225	337	.....	.....	122	86	24	61	29	4	11	.....
44	169	.....	.....	122	218	15	27	27	1	1	1
19	62	.....	.....	122	122	3	16	13	4	2	.....
540	392	.....	.....	219	122	94	214	54	11	7	.....
19	55	.....	.....	122	122	.....	8	6	.....	2	1
31	106	.....	.....	122	121	6	26	16	3	1	.....
137	244	.....	.....	122	122	28	76	62	1	3	.....
26	74	.....	.....	122	98	9	43	8	.....	4	.....
35	37	.....	.....	122	122	18	30	22	.....	.....	.....
13	81	.....	.....	122	218	3	13	10	.....	1	.....
35	65	.....	.....	122	98	9	16	5	.....	2	.....
67	225	.....	.....	122	122	7	37	23	5	6	.....
14	83	.....	.....	122	122	12	17	10	6	4	.....
26	26	.....	.....	122	120	5	27	1	3	2	.....
62	96	.....	.....	122	122	20	47	.....	1	1	2
40	104	.....	.....	122	122	11	40	18	4	5	.....
35	58	.....	.....	115	118	6	9	7	.....	.....	.....
65	114	.....	.....	122	218	7	24	9	.....	2	.....
37	65	.....	.....	122	98	2	5	5	.....	1	.....
47	138	.....	.....	122	98	24	64	13	.....	1	.....
12	2	.....	.....	122	122	1	.....	.....	.....	.....	.....
116	256	.....	.....	183	122	16	65	26	.....	1	.....
38	28	.....	.....	122	122	11	11	3	.....	.....	.....
34	68	.....	.....	136	104	13	31	11	.....	.....	.....
51	103	.....	.....	122	122	2	18	12	.....	1	.....
54	163	.....	.....	122	122	15	34	32	5	8	.....
49	85	.....	.....	183	122	7	32	10	1	4	.....
58	106	.....	.....	122	122	13	20	29	.....	1	.....
80	59	.....	.....	122	178	5	30	3	6	4	.....
32	63	.....	.....	122	122	9	17	2	2	1	.....
19	124	.....	.....	122	122	8	28	2	.....	.....	.....
59	183	.....	.....	122	122	13	45	10	.....	.....	.....
13	42	.....	.....	122	122	7	31	15	.....	.....	.....
18	19	.....	.....	122	122	3	9	2	.....	.....	.....
80	54	.....	.....	122	122	3	29	7	.....	.....	.....
45	54	.....	.....	122	122	14	37	8	3	.....	.....
30	93	.....	.....	106	106	24	53	26	.....	.....	.....
65	68	.....	.....	165	98	.....	.....	.....	.....	.....	.....
73	248	.....	.....	126	101	13	90	23	.....	.....	.....
172	161	.....	.....	122	98	47	111	45	.....	.....	.....
140	271	.....	.....	134	135	89	148	91	13	34	.....
19	20	.....	.....	98	147	7	20	11	.....	3	2
68	118	.....	.....	121	119	28	55	25	2	10	.....
105	225	.....	.....	122	122	24	84	26	1	.....	.....
65	58	.....	.....	122	122	6	20	13	.....	3	.....
223	669	1	.....	183	244	41	124	38	6	22	.....
65	2,324	.....	39	.....	332	58	107	52	10	11	.....
2,863	1,441	1	.....	239	.....	521	1,019	252	94	115	.....
6,163	9,616	2	39	6,156	6,203	1,301	3,068	1,113	186	274	6

APPENDIX A.—Containing in tabulated form Statistics as returned by the

Counties or Districts.	Number of renewals of writs of execution against— Lands only.			Goods only.		Number of writs of possession received		Number of writs Ca. Sa.	
	S.C.	C.C.	D.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.
Algoma		1	8			1			
Brant			1	1	1				
Bruce			2						
Carleton			5			6	5		
Dufferin			1						
Elgin			2			1	1		
Essex			4			1	3		
Frontenac							2		
Grey			2						
Haldimand									
Halton									
Hastings			2				1		
Huron			5			1			
Kenora									
Kent						3			
Lambton			3			1			
Lanark									
Leeds and Grenville			4						
Lennox and Addington			1						
Lincoln							1		
Manitoulin									
Middlesex			5				3		
Muskoka									
Nipissing						1			
Norfolk			1				1		
Northumberland and Durham			3			1			
Ontario			3			1	1		
Oxford							1		
Parry Sound			1						
Peel							1		
Perth	2	2	4						
Peterborough			1				1		
Prescott and Russell									
Prince Edward		1					1		
Rainy River						1			
Renfrew									
Simcoe						2			
Stormont, Dundas and Glengarry			2	1	4	3	1		
Sudbury						1	2		
Temiskaming									
Thunder Bay			9			3	2		
Victoria			1				1		
Waterloo			3				2		
Welland						1	1		
Wellington						1	1		
Wentworth			12			1	1		
York			4			6	3		
Toronto			18			87	15		
Totals	2	4	107	2	5	123	51		

different Sheriffs for the year ending 31st December, 1915.—*Continued.*

Number of sales under writs of execution of					Seizures under writs of execution where no subsequent sale.			Number of Attendances to seize where no goods found.		Writs of execution on which money realized.		
Goods.		Lands.										
S.C.	C.C.	S.C.	C.C.	D.C.	S.C.	C.C.	D.C.	S.C.	C.C.	S.C.	C.C.	D.C.
2	1	.....	.....	.....	1	.....	.....	1	2	2	7	.....
1	1	.....	.....	.....	4	17	.....	.....	.....	5	14	3
.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	3	.....
1	4	.....	.....	.....	13	69	.....	7	30	13	69	.....
.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	6	2
.....	1	.....	.....	.....	.....	1	.....	.....	3	.....	5	.....
1	4	.....	.....	1	3	22	.....	3	4	13	21	8
.....	1	.....	.....	.....	.....	5	.....	.....	2	1	7	1
.....	2	.....	1	.....	4	7	.....	2	2	4	7	.....
.....	.....	.....	.....	.....	.....	3	.....	.....	.....	1	2	.....
.....	.....	.....	.....	.....	3	6	.....	.....	4	.....	6	.....
.....	6	.....	.....	.....	.....	9	4	2	4	.....	23	5
1	1	.....	.....	.....	.....	6	.....	.....	.....	1	7	.....
.....	1	1	.....	.....	.....	2	.....	1	.....	.....	2	.....
1	4	.....	.....	.....	.....	6	.....	1	6	3	9	.....
.....	.....	.....	.....	.....	3	10	.....	2	4	2	21	.....
.....	.....	.....	.....	1	1	2	.....	1	1	.....	2	3
.....	.....	.....	.....	.....	3	11	1	2	2	3	11	1
1	.....	.....	.....	.....	.....	1	.....	2	1	1	2	1
.....	1	.....	.....	.....	3	8	.....	1	1	2	12	1
.....	.....	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....
.....	1	.....	.....	.....	10	8	.....	2	9	2	21	2
.....	.....	.....	.....	.....	2	9	1	.....	.....	2	.....	1
.....	1	.....	.....	.....	2	8	.....	2	.....	3	6	.....
.....	2	.....	.....	1	.....	5	.....	.....	.....	.....	.....	.....
1	1	2	.....	1	5	7	.....	2	2	1	6	.....
.....	2	.....	.....	1	2	12	.....	3	11	.....	7	2
2	.....	.....	.....	1	1	3	.....	2	2	7	6	3
3	5	.....	1	.....	.....	5	.....	.....	5	3	15	1
1	.....	.....	.....	.....	2	5	.....	2	6	1	8	.....
.....	2	.....	.....	.....	.....	6	.....	1	2	2	21	1
.....	3	.....	.....	.....	.....	7	.....	.....	.....	.....	9	.....
.....	1	.....	.....	.....	2	8	.....	.....	1	2	12	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....
1	1	.....	1	.....	4	7	.....	.....	3	7	16	2
1	1	.....	.....	.....	2	5	.....	1	5	4	8	.....
1	2	.....	.....	.....	1	14	.....	12	20	3	15	.....
.....	1	.....	.....	.....	5	9	.....	.....	1	2	12	.....
.....	6	.....	.....	.....	1	28	.....	.....	.....	3	35	.....
4	6	.....	.....	2	7	16	.....	.....	4	7	35	.....
2	2	.....	.....	1	10	32	.....	4	16	8	29	2
.....	1	.....	.....	.....	2	.....	.....	.....	1	.....	7	.....
2	1	.....	.....	.....	5	21	.....	10	11	4	19	5
2	3	.....	.....	.....	3	4	.....	2	3	1	8	.....
.....	.....	.....	.....	.....	1	9	.....	.....	.....	.....	.....	.....
1	1	.....	.....	.....	10	41	.....	1	15	3	14	.....
.....	2	.....	.....	.....	7	20	.....	10	14	1	4	2
11	17	.....	2	.....	.....	.....	.....	.....	.....	40	119	7
40	89	3	5	9	124	475	6	79	200	158	672	53

APPENDIX A.—Containing in tabulated form Statistics as returned by the

Counties or Districts.	Cases under Creditors' Relief Act.	Certificates received under Creditors' Relief Act.	Assignments made to Sheriff under R.S.O, cap. 134.	Returns received under R.S.O. cap 266, sec. 37.	Sales of Lands under R.S.O. cap. 266, sec. 37.	Amount endorsed on Writs of Execution (not renewals). For debt or damages. S.C.	C.C.	Div. Co.	For costs taxed. S.C.	C.C.
						$ c.	$ c.	$ c.	$ c.	$ c.
Algoma	2	....	....	4	....	64,807 29	17,788 55	2,581 37	2,303 56	1,651 98
Brant	....	....	2	....	....	26,798 32	8,865 91	2,296 77	409 39	655 73
Bruce	....	....	....	....	....	975 07	4,090 77	1,277 47	938 98	421 74
Carleton	6	2	....	....	....	263,935 57	74,988 30	5,507 01	6,129 48	6,519 11
Dufferin	....	....	1	....	....	.....	1,445 77	292 52	.....	180 65
Elgin	7	....	2	....	....	4,801 96	6,273 37	2,005 98	231 67	1,039 74
Essex	4	9	7	....	....	39,006 39	20,677 42	5,374 37	34,335 08	4,318 13
Frontenac	2	16	....	....	....	21,039 95	13,551 46	429 16	281 00	1,285 15
Grey	1	....	....	....	....	27,900 25	9,974 95	2,295 39	1,550 48	1,118 17
Haldimand	....	....	....	....	....	3,857 93	3,560 12	859 44	70 00	243 25
Halton	....	....	....	....	....	15,023 38	4,205 17	957 20	917 80	454 11
Hastings	4	1	....	....	....	12,896 08	9,331 80	2,412 65	1,587 31	967 73
Huron	2	....	....	....	....	13,210 97	5,737 82	918 46	543 74	438 09
Kenora	....	....	1	1	....	10,633 09	7,389 63	37 15	83 40	729 84
Kent	5	3	2	....	....	31,001 93	15,804 07	1,636 78	2,875 19	1,864 46
Lambton	2	2	....	....	....	9,627 15	13,548 36	2,181 97	673 31	1,980 92
Lanark	1	10	....	....	....	9,027 76	2,084 18	949 19	477 19	318 40
Leeds & Grenville	....	1	....	....	....	25,918 44	7,318 12	640 52	353 40	924 12
Lennox & Addington	1	2	....	....	....	2,981 90	516 53	244 02	74 81	367 48
Lincoln	5	....	2	....	....	52,404 91	21,874 73	1,495 42	1,199 98	5,619 39
Manitoulin	....	....	....	....	....	1,012 50	.....	.....	38 30	.....
Middlesex	1	2	2	....	....	19,310 53	16,666 23	2,295 41	1,205 56	2,033 75
Muskoka	....	....	1	....	....	13,671 47	2,647 76	307 99	124 50	240 22
Nipissing	....	....	....	....	....	17,044 77	8,576 49	1,105 74	360 51	617 64
Norfolk	1	....	4	....	....	1,421 00	6,010 60	1,148 73	15 00	489 33
Northumberland and Durham	4	...	2	....	....	23,283 76	8,726 09	3,652 74	1,278 10	875 78
Ontario	3	....	2	....	....	15,630 16	9,270 94	1,324 94	136 75	781 39
Oxford	3	1	1	....	....	9,503 97	6,169 79	3,353 45	790 75	614 46
Parry Sound	....	....	....	24	3	8,731 82	11,133 31	314 03	255 77	902 94
Peel	1	....	....	....	....	42,687 77	6,124 50	278 62	1,136 49	602 18
Perth	2	....	1	....	....	4,591 07	7,305 42	135 13	294 85	779 08
Peterborough	....	....	....	....	....	21,981 12	15,465 78	1,134 80	657 45	1,693 24
Prescott & Russell	1	....	....	....	....	21,114 09	10,398 92	1,533 15	269 95	950 46
Prince Edward	....	....	....	....	....	3,298 36	3,514 87	131 80	111 22	368 54
Rainy River	1	....	1	....	1	2,658 60	8,386 80	833 37	557 70	837 54
Renfrew	....	....	....	....	....	149,454 92	11,611 58	1,283 38	1,033 40	986 62
Simcoe	3	11	....	....	....	90,002 01	14,825 50	2,491 41	3,451 26	1,546 95
Stormont, Dundas and Glengarry	1	....	1	....	....	28,284 84	7,682 18	2,117 91	736 81	802 67
Sudbury	....	....	5	....	....	11,272 59	29,425 51	2,387 73	443 57	2,256 17
Temiskaming	12	24	2	1	....	334,830 81	32,285 22	4,374 65	3,931 99	3,606 12
Thunder Bay	12	15	7	....	....	342,620 49	52,196 94	8,546 45	6,672 36	5,473 68
Victoria	1	10	....	....	....	7,076 07	4,513 31	1,058 49	492 30	464 37
Waterloo	....	....	....	....	....	76,924 63	16,764 54	2,306 18	1,328 27	1,808 59
Welland	5	24	....	....	....	63,582 65	23,958 11	2,108 34	966 40	2,416 83
Wellington	....	1	....	....	....	4,279 64	5,316 71	1,012 54	155 05	569 09
Wentworth	3	....	....	....	....	140,152 43	34,590 12	3,188 18	3,861 54	4,222 61
York	....	....	....	....	....	177,692 16	33,213 91	5,267 60	4,755 42	4,437 28
Toronto	35	3	....	....	....	1,523,734 44	317,364 52	24,373 96	31,469 65	34,919 19
Totals	131	137	46	30	4	3,791,697 01	953,172 73	112,459 56	121,566 69	106,394 91

different Sheriffs for the year ending 31st December, 1915.—*Concluded.*

	Amounts realized under writs of execution from sales of					Amount received for fines, penalties, etc.	Amount received (not fees) under Fi. Fas. without sale, goods and lands.		
	Goods.		Lands.						
Div. C.	S.C.	C.C.	S.C.	C.C.	Div. C.		S.C.	C.C.	Div. C.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
204 08	480 00	130 00	.....	.....	.....	.....	388 11	1,893 88	.....
152 54	110 30	152 75	.....	.....	.....	57 85	1,621 62	2,778 17	261 03
107 53	.....	.....	.....	.....	.....	.....	.....	667 89	.....
365 46	1,890 00	1,372 76	.....	.....	.....	.....	3,218 55	9,406 71	514 28
43 12	.....	.....	.....	.....	.....	.....	.....	2,095 47	137 19
97 75	.....	329 32	.....	.....	.....	.....	.....	1,814 01	.....
461 03	.....	1,652 31	.....	.....	.....	.....	3,213 05	3,515 82	650 57
106 01	.....	60 00	.....	.....	.....	.....	.....	716 24	58 43
139 50	.....	849 85	.....	68 00	.....	.....	3,611 77	1,286 84	.....
35 97	.....	.....	.....	.....	.....	205 00	.....	760 00	.....
61 84	.....	.....	.....	.....	.....	.....	.....	1,532 06	.....
162 01	.....	1,688 63	.....	.....	.....	.....	.....	1,714 55	51 19
27 38	505 00	220 50	.....	.....	.....	100 00	.....	2,250 09	.....
7 02	.....	100 00	580 00	.....	.....	.....	.....	487 13	.....
71 97	37 00	768 77	.....	.....	.....	.....	1,597 19	665 80	61 22
180 62	.....	.....	.....	.....	.....	.....	543 34	5,769 11	13 65
62 26	.....	.....	.....	.....	.....	.....	.....	562 50	266 08
47 07	.....	.....	.....	.....	.....	.....	652 80	2,784 37	56 45
12 93	190 00	.....	.....	.....	.....	.....	190 00	451 50	43 73
122 38	.....	110 23	.....	.....	.....	.....	1,408 21	2,641 66	99 76
.....	.....	.....	.....	.....	.....	.....	1,059 51	.....	.....
191 94	.....	105 00	.....	.....	.....	.....	1,822 23	4,851 28	267 93
14 96	.....	.....	.....	.....	.....	.....	322 58	128 51	.....
23 45	.....	41 00	.....	.....	.....	486 30	266 75	707 66	.....
64 62	.....	1,287 24	.....	.....	137 42	.....	.....	400 00	.....
212 85	203 17	.....	457 43	.....	25 00	255 00	1,364 04	1,141 51	.....
77 31	.....	530 00	.....	.....	325 77	6 00	.....	1,188 97	.....
276 22	748 17	.....	.....	.....	97 03	.....	1,386 24	2,015 19	672 25
6 32	416 32	1,697 60	.....	230 34	.....	.....	.....	803 93	46 26
10 53	345 31	.....	.....	.....	.....	.....	.....	2,564 14	.....
13 33	.....	317 00	.....	.....	.....	20 00	271 01	3,337 15	.....
203 36	.....	306 35	.....	.....	.....	.....	.....	861 49	.....
158 46	.....	216 50	.....	.....	.....	.....	71 66	2,678 16	.....
15 87	.....	.....	.....	.....	.....	.....	.....	808 06	.....
26 50	1,080 00	11 20	.....	65 00	.....	16 10	2,485 13	6,728 09	118 07
56 03	940 05	5 45	.....	.....	.....	.....	2,805 02	2,009 32	.....
208 74	10 59	239 74	.....	.....	.....	25 00	.....	1,242 14	.....
7 10	.....	430 50	.....	.....	.....	100 00	1,155 74	2,385 47	.....
192 11	.....	757 00	.....	.....	.....	.....	1,981 56	6,548 70	.....
313 16	1,203 41	3,978 57	.....	.....	116 91	.....	7,502 36	6,896 47	.....
684 50	1,924 27	330 00	.....	.....	85 60	.....	1,048 95	6,674 38	211 11
73 72	.....	707 60	.....	.....	.....	.....	.....	609 74	.....
171 78	106 59	86 00	.....	.....	.....	19 60	7,296 75	2,394 37	229 16
29 03	7,151 10	244 00	.....	.....	.....	.....	1,647 13	2,047 45	.....
68 37	.....	.....	.....	.....	.....	.....	.....	317 79	.....
316 00	1,213 60	275 85	.....	.....	.....	200 00	549 96	3,336 84	.....
367 99	.....	21 00	.....	.....	.....	311 00	63 22	1,136 78	136 34
1,818 87	17,784 34	1,696 73	.....	125 00	.....	900 00	7,537 11	11,648 44	659 05
8,071 59	36,339 22	20,718 45	1,037 43	488 34	787 73	2,701 85	57,081 59	119,255 83	4,563 75

APPENDIX B.—Being a return of business transacted by Local Masters through

County or District.	Number of Orders made for the following purposes:					Examinations taken as special examiner or otherwise before trial.
	For administration of estates.	For partition or sale of property.	Respecting Infants under R.S.O., Cap. 153, Sec. 5 (Examination only).	Under Winding-up Acts.	Other Orders made in chambers.	
Algoma						
Brant						
Bruce						
Carleton					124	91
Dufferin						1
Elgin						21
Essex				8		
Frontenac						2
Grey					8	4
Haldimand		1				
Halton					2	
Hastings		3			12	25
Huron						
Kenora						
Kent		1				
Lambton					5	2
Lanark						
Leeds and Grenville				1	13	
Lennox and Addington						
Lincoln						
Manitoulin						
Middlesex					10	
Muskoka						
Nipissing					1	
Norfolk						
Northumberland and Durham	1	1			1	
Ontario						
Oxford						3
Parry Sound				3		
Peel	2	1			23	1
Perth				3	5	8
Peterborough		1		32	22	
Prescott and Russell				1		
Prince Edward					5	
Rainy River						
Renfrew						
Simcoe						
Stormont, Dundas and Glengarry		1			16	
Sudbury						
Temiskaming					3	
Thunder Bay		1				
Victoria						
Waterloo						2
Welland		1				
Wellington				6	49	11
Wentworth				2	10	
Totals	3	11		56	309	171

out the Province of Ontario during the year ending 31st December, 1915.

Number of Judgments or Orders brought into the Master's Office for taking the following accounts, etc.

Administration of estates.	Executors', trustees' or committees' accounts and compensation.	Foreclosure of mortgage or bond.	Redemption of mortgage or bond.	Sale under mortgage or agreement.	Account on any charge or liens on lands other than mechanics' liens.	Accounts under Mechanic's Lien Act.	Specific performance.	Partnership accounts.	Alimony.	Partition or sale.	Damages for breach of contract or covenant.
.....	.....	6	.....	1	.....	2	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	1	.....	1	.....	.....	.....
.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	70	.....	7	.....	38	.....	.....	.....	.....	.....
2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
.....	1	7	.....	3	.....	3	.....	.....	.....	.....	.....
.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	1
.....	.....	2	.....	.....	1	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	3	.....	.....	.....	3	.....
.....	.....	2	.....	.....	.....	.....	.....	1	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	2	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	1	.....	1	.....	4	.....
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	1	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	24	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	.....	5	.....	.....	.....	.....	.....	1	.....	2	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1	2	.....	.....	.....	.....	.....	.....	1	.....	.....
.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....
1	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....
1	.....	.....	.....	.....	7	7	2	1	.....	.....	.....
.....	.....	2	.....	.....	.....	1	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
2	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	.....	2	.....	.....	.....	.....	.....	.....	.....	2	.....
.....	.....	1	.....	.....	.....	.....	.....	1	.....	.....	1
.....	.....	1	.....	.....	.....	1	.....	1	.....	.....	.....
.....	.....	.....	.....	.....	.....	1	.....	1	.....	1	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1	4	.....	1	.....	9	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	1	.....	.....	.....	1	.....
.....	.....	1	.....	.....	.....	2	.....	.....	.....	1	.....
.....	.....	7	.....	1	.....	7	.....	.....	.....	.....	.....
12	7	124	.....	15	9	114	2	9	.....	17	2

APPENDIX B.—Being a return of business transacted by Local Masters through

County or District.	Number of Judgments or Orders.—*Con*						
	Work and labor done.	Money received, paid, advanced, or lent.	Goods sold and delivered.	Promissory notes and bills of exchange.	Bonds, life and fire insurance.	Infants' estates.	Quieting Title matters.
Algoma							
Brant							
Bruce							
Carleton							
Dufferin							
Elgin							
Essex							4
Frontenac							
Grey	1						
Haldimand							
Halton							
Hastings							
Huron							
Kenora							
Kent							
Lambton							1
Lanark							
Leeds and Grenville							
Lennox and Addington							
Lincoln							
Manitoulin							
Middlesex							1
Muskoka							
Nipissing							
Norfolk		1					
Northumberland and Durham							
Ontario							
Oxford							
Parry Sound							
Peel							
Perth							
Peterborough							
Prescott and Russell							
Prince Edward							
Rainy River							
Renfrew							
Simcoe							
Stormont, Dundas & Glengarry							
Sudbury							
Temiskaming							
Thunder Bay			1	1			
Victoria							
Waterloo							
Welland							
Wellington							
Wentworth							
Totals		1	1	1			6

out the Province of Ontario during the year ending 31st December, 1915.

tinued									
Lunacy.	Miscellaneous.	Number of advertisements of sale issued.	Number of reports issued.	Number of references pending at date of return.	Number of bills of cost taxed by Master.	Amount realized by sales held under direction of Master.	Amount of costs of reference, etc., taxed by Master or under his direction.	Amount of commission allowed in administration and partition matters.	Amount of fees earned by Local Masters during the year.
						$ c.	$ c	$ c.	$ c.
.....	.....	3	3	6	9	1,500 00	.....	.....	296 20
.....	.....	.....	1	.....	1	.....	.....	.....	14 50
.....	.....	1	2	1	2	48 44	.....	.....	7 70
.....	5	10	59	21	61	66,603 00	6,197 50	.....	2,720 40
.....	.....	.....	1	1	.....	.....	.....	.....	45 60
.....	.....	.....	.....	.....	.....	.....	.....	.....	277 60
2	2	6	10	11	13	52,914 19	2,327 15	.....	530 10
1	1	.....	6	2	3	.....	347 98	.....	140 20
1	2	1	8	3	8	1,500 00	2,079 70	150 00	404 85
1	.....	1	1	1	.....	.....	.....	.....	22 99
1	1	.....	3	1	2	.....	48 10	.....	54 30
.....	1	3	7	2	5	132 20	820 05	499 60	586 50
2	.....	2	6	7	4	3,800 00	1,321 53	222 00	102 20
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	2	2	2	2	600 00	195 38	.....	64 80
.....	.....	2	4	5	3	600 00	817 75	.....	238 60
1	.....	1	2	2	2	2,760 00	85 29	.....	36 71
2	.....	1	3	4	3	4,500 00	320 83	237 50	78 40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	121 00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5	7	1	16	7	3	.....	272 34	.....	325 94
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1	1	.....	.....	1,574 13	.....	.....	18 70
.....	.....	.....	.....	2	.....	.....	.....	.....	59 50
.....	.....	3	6	.....	5	11,000 00	290 27	675 00	137 90
2	.....	.....	3	.....	.....	.....	.....	.....	47 50
4	.....	.....	5	3	3	.....	408 31	.....	283 50
.....	.....	1	.....	.....	.....	.....	.....	.....	23 00
.....	.....	3	4	2	8	23,225 00	811 41	465 00	134 85
.....	.....	.....	6	7	4	.....	187 31	.....	378 65
1	.....	.....	3	3	12	.....	.....	.....	267 60
.....	.....	.....	1	4	1	.....	24 09	.....	35 50
.....	1	.....	1	1	.....	.....	.....	.....	164 59
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	23 50
.....	2	.....	3	2	.....	.....	126 60	136 65	68 00
.....	3	6	7	7	8	2,100 00	612 75	151 40	259 00
.....	1	1	3	1	3	1,000 00	57 08	.....	56 00
.....	1	2	3	1	4	250 00	109 95	.....	36 80
.....	2	1	1	5	1	.....	129 39	.....	103 60
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1	5	5	5	.....	564 50	220 02	308 10
1	1	1	4	2	2	3,300 00	148 01	193 50	216 60
4	2	3	7	16	4	28,500 00	471 47	472 30	272 23
1	.....	.....	7	.....	.....	.....	.....	.....	393 00
29	32	57	204	137	181	205,906 96	18,774 74	3,422 97	9,356 71

APPENDIX C.—A return of all business transacted by Local Registrars, 31st Dec

County or District.	Writs of summons issued.	Orders for arrest issued.	Actions entered in Procedure Book.			*Præcipe* orders issued.	Orders issued and signed by Local Judge.	Examination of parties returned.	Records passed.	Actions entered for Trial.		Actions tried.		Workmen's Compensation Actions tried.	
			Writs issued during year.	Writs issued during previous years.	Otherwise than by Writ.					With Jury.	Without Jury.	With Jury.	Without Jury.	With Jury.	Without Jury.
Algoma	62	....	47	2	5	2	71	30	18	13	12	4	2	4	....
Brant	60	....	47	4	14	5	21	19	13	5	10	4	7	1	....
Bruce	25	....	21	1	3	1	14	8	4	1	5	4	2	....	....
Carleton	439	....	326	7	92	24	28	74	77	26	66	19	29	....	....
Dufferin	7	....	7	....	4	....	5	....	....	....	1	....	1	....	....
Elgin	48	....	34	2	5	1	13	7	13	8	7	5	2	....	....
Essex	112	....	93	4	24	8	88	91	63	12	65	9	38	....	....
Frontenac	37	....	30	1	6	....	28	16	11	2	9	2	7	....	....
Grey	50	....	45	2	....	....	4	11	14	1	11	2	11	....	....
Haldimand	17	....	14	2	1	....	1	2	5	2	3	....	3	....	....
Halton	17	....	15	4	....	....	10	....	5	5	4	1	3	....	....
Hastings	59	....	41	4	....	1	7	31	24	13	15	6	9	....	....
Huron	27	....	23	2	1	....	5	7	8	4	4	1	5	....	....
Kenora	16	....	14	1	2	2	28	12	3	1	3	2	....	....	....
Kent	41	....	34	3	1	2	25	12	15	3	14	2	15	....	....
Lambton	30	....	27	1	12	1	6	12	10	2	10	2	10	....	....
Lanark	36	....	21	3	1	2	12	2	5	4	1	1	1	....	....
Leeds and Grenville	42	....	28	5	1	2	5	11	10	....	10	....	7	....	....
Lennox and Addington	6	....	4	1	....	1	3	....	....	....	....	....	....	....	....
Lincoln	62	....	48	....	11	1	18	22	18	7	18	2	15	....	5
Manitoulin	....	....	....	1	1	....	1	....	....	....	....	....	....	....	....
Middlesex	154	....	90	2	49	14	72	47	42	21	33	14	20	1	....
Muskoka	8	....	8	....	1	....	2	6	....	....	2	....	....	....	....
Nipissing	39	....	32	....	7	....	12	9	11	2	13	1	10	....	....
Norfolk	25	....	22	....	3	....	2	6	4	1	3	1	....	....	....
Northumberland and Durham	29	....	14	....	2	1	19	5	9	4	7	4	6	....	....
Ontario	15	....	10	1	17	1	2	5	5	4	1	3	1	....	....
Oxford	37	....	20	....	6	4	14	5	11	1	10	1	9	....	....
Parry Sound	18	....	13	....	2	....	4	24	10	8	2	4	4	....	....
Peel	16	....	7	3	3	7	8	7	4	3	1	3	1	....	....
Perth	49	....	39	1	7	....	16	53	24	3	22	3	20	....	....
Peterborough	43	....	34	....	13	1	1	17	7	5	4	....	7	....	2
Prescott and Russell	7	....	7	....	9	1	7	3	2	9	2	9	1	....	....
Prince Edward	6	....	4	1	1	5	....	3	2	....	2	....	1	....	....
Rainy River	16	....	12	2	1	2	10	....	11	3	10	3	9	....	....
Renfrew	28	....	20	8	....	....	8	16	11	3	11	2	9	....	....
Simcoe	51	....	37	....	4	4	10	6	15	5	10	1	3	....	....
Stormont, Dundas and Glengarry	47	....	34	....	9	5	9	1	7	3	3	3	3	....	....
Sudbury	73	....	60	69	....	1	11	....	18	15	16	4	7	....	....
Temiskaming	92	....	74	3	4	8	45	41	32	19	19	7	13	14	....
Thunder Bay	163	....	146	6	34	41	48	18	30	6	24	6	14	....	....
Victoria	21	....	19	1	1	5	8	14	4	....	5	....	4	....	....
Waterloo	76	....	59	....	14	1	43	21	15	4	11	3	7	....	....
Welland	48	....	40	1	40	....	15	20	20	12	8	6	5	3	....
Wellington	56	....	....	....	....	....	4	6	8	5	4	5	2	....	....
Wentworth	216	....	179	3	48	....	95	38	75	32	54	14	51	2	2
Totals	2526	....	1899	151	459	154	858	738	693	277	545	163	374	25	9

Deputy Registrars and Deputy Clerks of the Crown for the year ending
ember, 1915.

Remanets. standing for trial. With Jury.	Remanets. standing for trial. Without Jury.	Judgments entered without trial.	Amount of such Judgments, without costs.	Amount of costs taxed thereunder (exclusive of Disbursements).	Amount of disbursements allowed.	Judgments entered after trial.	Amount of such judgments, without costs.	Amount of costs taxed thereunder (exclusive of Disbursements).	Amount of disbursements allowed.	Number of Judgments for over $10,000.	Number of Judgments for $10,000 and above $5,000.
			$ c.	$ c.	$ c.		$ c.	$ c.	$ c.		
....	1	24	104,753 62	847 50	221 40	14	11,885 10	1,310 85	163 78	1	2
....	1	16	54,267 93	446 00	129 44	3	732 00	657 25	253 08	1	1
....	....	3	3,667 77	135 50	32 55	2	2,522 01	.....	.....	....	....
....	1	202	389,832 55	3,800 05	1,293 54	66	115,968 21	7,016 37	783 50	8	12
....	....	1	.....	57 00	16 50	....	.....	.....	.....	....	....
....	2	6	4,494 00	150 50	381 35	7	18,951 25	345 00	.....	1	....
....	6	27	24,937 80	1,008 50	223 43	46	50,869 73	4,429 90	1,956 92	1	3
....	2	9	13,688 89	234 00	87 50	6	8,273 19	456 00	380 75	....	....
....	....	13	19,496 43	269 90	59 22	3	4,977 23	505 05	300 70	....	1
1	....	6	4,127 73	166 60	9 00	2	.....	.....	.....	....	....
....	....	5	4,647 42	147 00	44 14	1	.....	.....	.....	....	....
1	5	9	40,712 08	246 54	51 54	19	7,661 29	3,641 23	1,358 57	1	....
....	....	8	16,411 82	352 80	103 52	4	3,093 15	389 90	532 08	....	1
1	....	5	8,860 33	90 50	22 90	1	5,692 37	.....	.....	....	1
....	....	5	10,717 16	190 00	60 62	3	34,706 30	728 30	181 04	1	1
....	....	7	8,082 65	179 00	64 43	6	.....	215 00	41 90	....	....
....	....	8	20,330 73	248 00	104 69	3	3,462 75	452 90	69 85	....	1
....	4	17	25,367 63	620 00	185 08	5	1,066 65	.....	.....	....	....
....	....	2	2,981 90	53 50	21 31	1	.....	50 00	44 60	....	....
....	....	9	29,499 89	468 80	86 45	12	13,875 00	1,398 25	157 75	1	1
....	....	2	736 57	75 88	21 88	....	.....	.....	.....	....	....
1	2	33	44,911 07	560 90	168 05	20	26,044 18	4,924 35	173 30	....	3
....	....	21	2,750 00	380 00	.....	....	.....	.....	.....	....	....
....	....	13	34,739 39	235 00	80 75	9	3,723 32	419 80	111 92	....	3
....	2	2	1,163 96	63 41	18 64	1	1,000 00	480 30	276 30	....	....
....	....	13	18,317 73	395 90	117 11	2	850 00	267 50	75 60	....	....
....	....	3	4,195 03	131 60	41 07	5	14,716 02	.....	.....	1	....
....	1	5	16,603 58	148 00	26 80	8	2,354 17	822 00	209 18	1	....
....	....	1	2,200 00	.....	.....	2	2,266 00	.....	.....	....	....
....	....	3	6,550 50	127 35	40 20	4	4,009 31	306 94	65 30	....	....
....	2	6	11,606 71	54 50	14 20	14	8,057 48	2,273 18	300 00	....	1
2	....	12	21,604 57	257 00	119 27	4	10,163 51	421 90	361 35	....	2
....	....	2	2,510 65	71 65	23 00	2	690 19	213 13	57 37	....	....
....	....	2	2,770 58	80 25	25 05	1	.....	.....	.....	....	....
....	1	1	.....	.....	.....	6	5,038 91	473 55	83 06	....	....
....	....	2	10,186 10	245 00	50 00	7	6,124 80	216 00	28 07	2	....
....	....	10	16,559 94	331 50	70 93	9	6,748 94	442 70	55 00	....	1
....	....	12	13,799 23	260 00	117 90	7	6,245 00	1,193 60	487 60	....	....
....	....	5	5,344 13	96 00	30 50	9	1,951 86	56 10	15 40	....	....
....	4	22	121,695 91	472 05	153 70	19	17,442 92	1,168 45	336 80	1	2
....	1	57	163,563 41	1,962 70	504 44	47	179,603 83	3,203 60	750 90	4	5
....	9	4	6,543 81	175 00	65 00	3	1,330 00	260 00	65 00	....	....
....	....	32	53,346 31	909 65	407 99	7	10,790 79	469 20	192 30	1	1
2	....	11	17,882 06	446 00	44 84	16	22,676 48	1,527 51	321 04	....	1
....	1	8	21,877 31	417 75	.....	3	3,003 57	741 74	.....	1	....
1	4	75	345,671 38	1,556 38	250 90	26	22,191 55	1,287 10	151 60	5	8
9	49	739	1,734,005 26	19,165 16	5,591 83	435	640,759 06	42,764 65	10,341 61	31	51

APPENDIX C.—A return of all business transacted by Local Registrars, 31st Dec

County or District.	Number of Judgments for $5,000 and above $2,000.	Number of Judgments for $2,000 and above $1,000.	Number of Judgments for $1,000 and above $400.	Number of Judgments for $400 and under.	Number of Judgments dismissing actions.	Number of Judgments in default of appearance or pleading.	Number of Judgments under Con. Rule 57.	Number of Judgments for reference to Master.	Number of Writs of Execution issued.	Number of Writs of Execution renewed.	No. of Writs of *Ca. Sa.* issued.	Number of Certificates issued under Creditors' Relief Act.	Amount for which issued, without costs.
													$ c.
Algoma	9	7	8	11	2	20	4	4	15	1	....	....	.....
Brant	5	5	2	1	2	14	....	2	9	1	....	....	.....
Bruce	2	....	....	2	1	3	....	1	1	....	....	....	.....
Carleton	40	45	28	5	21	182	7	73	95	10	....	....	.....
Dufferin	....	....	....	....	....	....	....	....	1	....	....	....	.....
Elgin	2	4	2	4	....	6	....	....	5	1	....	....	.....
Essex	5	5	18	8	15	20	....	10	26	1	....	....	.....
Frontenac	5	2	9	2	2	9	2	3	4	1	....	4	650 16
Grey	3	2	5	....	1	10	....	2	13	2	....	....	.....
Haldimand	1	1	1	1	3	3	....	....	4	....	....	....	.....
Halton	....	3	1	....	1	5	....	....	4	....	....	....	.....
Hastings	....	5	5	3	6	4	....	5	5	4	....	....	.....
Huron	2	2	5	2	2	6	1	....	12	5	....	....	.....
Kenora	3	1	....	....	....	4	1	....	2	2	....	....	.....
Kent	2	3	5	1	3	9	....	1	9	2	....	....	.....
Lambton	1	3	2	6	1	7	....	1	5	2	....	....	.....
Lanark	2	4	3	1	....	....	....	....	4	....	....	....	.....
Leeds and Grenville	5	8	3	6	3	16	....	1	8	....	....	....	.....
Lennox and Addington	1	....	1	1	....	2	....	....	3	1	....	....	.....
Lincoln	3	8	5	....	2	....	....	1	11	1	....	....	.....
Manitoulin	....	....	1	....	....	2	....	....	....	....	....	....	.....
Middlesex	6	12	6	7	14	25	....	11	18	....	....	....	.....
Muskoka	....	....	1	20	....	....	....	....	11	....	....	....	.....
Nipissing	2	4	7	2	2	10	2	1	9	1	....	....	.....
Norfolk	....	2	1	....	....	2	....	....	2	....	....	....	.....
Northumberland and Durham	4	2	5	4	....	11	....	2	6	1	....	....	.....
Ontario	....	3	3	1	....	3	....	....	3	2	....	....	.....
Oxford	8	1	3	4	3	4	....	2	5	....	....	....	.....
Parry Sound	1	1	1	....	....	....	....	1	....	....	....	....	.....
Peel	1	....	....	....	3	....	....	1	4	....	....	....	.....
Perth	3	3	3	1	3	4	....	3	15	....	....	....	.....
Peterborough	2	8	2	....	1	12	....	1	11	1	....	....	.....
Prescott and Russell	....	1	1	2	....	2	....	....	1	....	....	....	.....
Prince Edward	....	2	....	....	....	2	....	....	....	....	....	....	.....
Rainy River	1	1	2	....	2	1	....	....	3	....	....	....	.....
Renfrew	1	....	....	1	....	10	....	....	6	....	....	....	.....
Simcoe	2	6	4	4	2	10	....	2	10	2	....	....	.....
Stormont, Dundas and Glengarry	3	5	5	1	....	12	....	7	7	1	....	....	.....
Sudbury	1	....	5	2	1	....	....	....	3	....	....	....	.....
Temiskaming	6	15	11	3	3	20	....	2	23	....	....	....	.....
Thunder Bay	37	33	19	4	2	57	....	10	81	6	....	....	.....
Victoria	1	1	4	1	1	3	....	....	2	....	....	....	.....
Waterloo	7	13	7	2	4	21	....	6	23	....	....	....	.....
Welland	7	5	3	11	2	5	....	2	16	2	....	....	.....
Wellington	3	3	....	....	....	4	1	3	5	2	....	....	.....
Wentworth	7	22	22	37	10	52	10	17	33	16	....	....	.....
Totals	194	251	219	161	118	592	28	175	533	68	....	4	650 16

Deputy Registrars and Deputy Clerks of the Crown for the year ending ember, 1915.—*Concluded.*

Amount of Costs allowed thereunder (including Disbursements).	Number of days of sitting of Judge with Jury.	Number of days of sitting of Judge without Jury.	Number of Estreats ordered to be issued.	Number of Estreats issued.	Amount of Jury fees paid County or Provincial Treasurer.	Amount of money paid into Court with defence.	Amount of money paid out of Court.	Fees collected in law stamps by Deputy Clerks and Local Registrars.
$ c.					$ c.	$ c.	$ c.	$ c
.....	13	2	.....	.....	36 00	1,256 06	.....	504 10
.....	4	5	.....	.....	15 00	.....	.....	389 90
.....	3	3	.....	.....	3 00	.....	.....	164 70
.....	9	12	.....	.....	78 00	337 91	.....	854 60
.....	.....	1	.....	.....	.....	.....	.....	48 80
.....	6	5	.....	.....	24 00	.....	.....	291 60
.....	15	26	.....	.....	36 00	500 00	.....	1,117 90
37 65	2	5	.....	.....	6 00	.....	.....	216 80
.....	9	3	.....	.....	3 00	200 00	.....	330 40
.....	2	.....	.....	.....	6 00	.....	.....	100 60
.....	2	2	.....	.....	15 00	.....	.....	150 70
.....	8	6	.....	.....	33 00	650 00	.....	454 50
.....	5	4	.....	.....	12 00	.....	.....	148 80
.....	2	3	1	1	.....	.....	.....	130 10
.....	4	6	.....	.....	6 00	.....	.....	416 90
.....	5	5	.....	.....	6 00	.....	.....	233 90
.....	2	.....	.....	.....	12 00	927 50	.....	203 30
.....	3	8	.....	.....	.....	.....	.....	328 30
.....	5	1	.....	.....	.....	.....	.....	49 50
.....	7	2	.....	.....	18 00	7,931 72	.....	398 10
.....	.....	.....	.....	.....	.....	.....	.....	9 70
.....	10	10	.....	.....	63 00	104 64	.....	260 50
.....	.....	2	.....	.....	.....	.....	.....	54 40
.....	5	9	.....	.....	6 00	.....	.....	308 00
.....	4	1	.....	.....	6 00	.....	.....	132 20
.....	6	3	.....	.....	12 00	.....	.....	238 90
.....	6	.....	.....	.....	6 00	.....	.....	148 90
.....	4	1	.....	.....	3 00	.....	.....	171 80
.....	8	7	.....	.....	21 00	.....	.....	137 50
.....	3	2	.....	.....	9 00	.....	.....	142 70
.....	1	5	.....	.....	9 00	1,874 22	.....	403 60
.....	3	4	.....	.....	15 00	835 00	.....	312 50
.....	3	1	.....	.....	27 00	.....	.....	93 10
.....	.....	2	.....	.....	.....	.....	.....	50 30
.....	1	10	.....	.....	9 00	.....	.....	159 30
.....	2	18	.....	.....	9 00	.....	.....	371 40
.....	3	9	.....	.....	15 00	1,285 05	.....	305 10
.....	12	1	.....	.....	6 00	.....	.....	302 50
.....	3	4	.....	.....	45 00	.....	.....	93 00
.....	9	14	.....	.....	54 00	150 00	.....	759 40
.....	6	18	.....	.....	18 00	3,371 35	.....	1,330 80
.....	1	6	.....	.....	.....	.....	.....	106 50
.....	3	4	.....	.....	12 00	3,123 74	.....	486 50
.....	6	5	.....	.....	36 00	14,887 10	.....	381 20
.....	6	2	.....	.....	15 00	.....	.....	263 40
.....	15	28	.....	.....	96 00	186 70	.....	1,593 50
37 65	226	265	1	1	801 00	37,620 99	.....	15,140 20

APPENDIX D.—Being a return of business transacted by County and District

County or District.	Writs of summons issued.	Orders for arrest issued.	Actions entered in Procedure Book.			*Precipe* orders issued.	Orders issued and signed by Local Judge.	Examination of Parties returned.	Records passed.	Actions entered for Trial with Jury.	Actions entered for Trial without Jury.	Number of actions tried with Jury.	Number of actions tried without Jury.	Workmen's Compensation Actions for Trial.	
			Writs issued during the year.	Do. previous years.	Otherwise than by Writ.									With Jury	Without Jury
Algoma	105	1	76	5	4	....	51	15	13	3	12	1	3	..	..
Brant	106	1	85	....	3	6	32	19	29	10	13	8	9	..	..
Bruce	69	..	44	4	9	....	30	11	10	7	6	5	6	..	..
Carleton	527	..	365	19	18	6	59	47	96	9	87	6	56	..	..
Dufferin	9	..	9	1	3	....	1	....	3	2	2	2	4	..	..
Elgin	62	..	43	....	....	1	13	10	12	3	9	2	9	..	..
Essex	151	..	116	7	19	....	54	65	54	14	44	9	25	..	..
Frontenac	91	..	69	2	9	....	20	8	22	6	14	6	11	..	..
Grey	56	1	46	5	....	....	8	15	9	2	7	2	6	..	..
Haldimand	32	..	19	3	....	....	3	....	10	....	10	...	4	..	..
Halton	35	..	24	4	....	....	10	....	6	3	4	2	2	..	..
Hastings	83	..	67	2	4	....	25	20	22	11	15	4	12	..	..
Huron	67	..	47	4	2	1	14	12	23	6	17	2	9	..	..
Kenora	47	..	38	3	4	2	12	1	8	....	9	...	9	..	..
Kent	101	..	72	4	....	3	21	20	18	8	10	6	9	..	..
Lambton	63	..	52	3	10	3	12	20	14	1	13	...	8	..	..
Lanark	42	..	31	3	3	....	10	9	5	4	5	...	4	..	..
Leeds & Grenville	81	..	50	5	....	2	11	9	6	....	6	...	4	..	..
Lennox & Addington	23	..	17	....	....	....	9	9	7	2	5	2	3	..	..
Lincoln	80	..	57	4	2	....	7	5	11	2	9	1	5	..	..
Manitoulin	3	..	1	1	....	....	....	....	....	....	....	....	....	..	..
Middlesex	202	..	141	10	32	2	40	54	31	12	19	11	11	1	..
Muskoka	15	..	9	1	....	....	6	4	3	1	2	...	2	..	..
Nipissing	91	..	68	5	3	....	15	9	19	2	17	...	15	..	..
Norfolk	40	..	31	1	....	....	8	5	5	2	3	2	2	..	..
Northumb'rl'd & Durham	43	..	18	4	2	2	22	15	8	5	3	3	2	..	..
Ontario	46	..	32	5	3	....	16	7	8	4	4	3	2	..	..
Oxford	60	..	35	4	3	....	19	12	11	4	8	3	7	..	..
Parry Sound	26	..	23	....	3	....	3	1	2	1	1	...	2	..	..
Peel	32	..	21	....	2	6	6	2	7	1	6	1	2	..	..
Perth	90	..	66	1	2	....	21	17	27	4	25	3	15	..	..
Peterborough	92	..	63	4	10	2	.....	33	17	6	11	3	10	1	..
Prescott and Russell	21	..	18	2	4	....	10	1	3	2	1	2	1	..	..
Prince Edward	16	..	12	2	....	11	9	5	4	....	4	...	4	..	..
Rainy River	50	1	39	4	4	3	15	....	15	3	11	3	8	..	..
Renfrew	65	..	42	5	....	1	8	10	8	1	6	1	5	..	..
Simcoe	109	..	76	....	....	16	12	7	14	8	6	2	2	..	..
Stormont, Dundas and Glengarry	83	..	52	....	1	1	22	1	14	5	9	4	8	..	..
Sudbury	159	..	137	169	....	1	51	....	38	3	35	3	20	..	..
Temiskaming	219	..	175	13	7	1	95	40	46	5	46	3	34	1	..
Thunder Bay	217	1	186	6	....	18	33	11	29	....	20	...	12	..	..
Victoria	45	..	26	1	9	3	18	19	7	1	6	1	6	..	..
Waterloo	127	..	92	2	2	....	40	23	18	3	14	2	11	1	..
Welland	87	2	62	4	8	2	36	11	17	2	15	2	7	..	..
Wellington	57	..	42	5	....	2	27	....	12	6	10	4	4	..	..
Wentworth	423	..	335	16	3	3	68	86	115	38	77	21	55	2	..
York	2,798	3	1,940	161	11	56	495	226	908	93	815	61	317	..	..
Totals	7,046	10	5,069	504	199	154	1,497	894	1764	305	1471	196	762	6	..

Court Clerks throughout the Province of Ontario for the year ending 31st December, 1915.

Number of Remanets standing for Trial.		Number of Judgments entered without Trial.	Total amount of such Judgments without costs.	Total amount of Costs taxed thereunder (exclusive of Disbursements).	Total amount of Disbursements allowed.	Number of Judgments entered after Trial.	Total amount of such Judgments without costs.	Total amount of Costs taxed thereunder (exclusive of Disbursements).	Total amount of Disbursements allowed.	Number of Judgments $400 and under.	Number of Judgments dismissing actions.	Number of Judgments in default of appearance or pleading.	Number of Judgments under Con. Rule 57.
With Jury	Without Jury		$ c.	$ c.	$ c.		$ c.	$ c.	$ c.				
..	1	37	16,820 53	754 20	437 59	10	2,766 24	385 80	115 70	57	....	45	4
..	6	40	14,218 76	620 80	290 36	14	2,198 85	877 20	184 30	52	12	40	....
1	...	33	9,492 66	535 50	301 86	8	949 00	613 30	1,016 20	40	1	31	2
1	21	238	81,522 01	3,300 50	1,900 35	44	14,543 43	2,145 20	448 12	273	5	218	14
..	...	2	486 01	30 00	12 00	2	656 34	8 00	12 65	2	....	1	....
1	...	19	6,985 26	288 70	178 69	5	1,026 91	333 00	128 40	24	1	20	1
..	10	61	19,828 16	1,062 00	433 76	33	5,174 95	2,156 09	1,538 13	81	12	50	1
..	3	40	12,406 25	560 00	350 81	9	1,188 90	721 00	871 45	53	2	40	2
1	1	28	10,321 62	424 75	235 98	5	1,159 68	323 50	374 39	33	3	28	....
..	2	18	4,812 02	274 30	148 25	2	30 50	140 00	18 30	17	3	13	1
..	...	18	5,044 76	312 50	145 00	3	175 00	244 00	111 40	21	2	18	....
1	5	25	6,274 01	371 55	202 95	12	1,404 15	703 98	281 31	27	5	21	3
2	4	21	6,514 19	318 11	169 57	3	435 00	158 40	59 30	24	....	20	....
..	...	25	7,695 86	390 00	238 28	9	1,036 16	484 70	238 00	30	2	23	2
..	3	33	12,143 68	462 00	188 00	9	1,797 66	316 00	180 00	42	2	33	....
..	2	28	8,119 57	404 50	190 86	5	2,104 36	410 80	238 50	33	....	28	1
..	...	16	2,907 05	226 50	127 37	1	500 00	108 00	25 82	17	....	10	1
..	2	31	8,429 38	503 50	316 82	4	653 56	299 00	314 30	35	....	30	....
..	2	4	1,746 44	54 75	35 91	1	15 00	117 00	38 54	5	....	4	....
..	5	39	13,551 92	842 30	301 30	4	1,156 00	331 25	72 68	43	....	38	1
..	...	2	988 70	60 00	22 00	....	.....	.....	.....	2	....	2	....
1	3	79	21,514 17	1,029 24	481 15	19	2,438 49	937 47	387 95	98	12	85	1
..	...	6	1,693 37	86 50	40 00	....	.....	.....	.....	6	....	....	....
..	...	43	12,128 17	580 00	299 28	14	2,061 15	849 15	593 99	41	5	35	5
..	...	18	5,809 81	483 35	149 75	....	.....	.....	.....	20	....	18	....
..	1	16	6,125 77	346 60	172 58	....	.....	.....	.....	16	....	15	....
1	2	17	4,584 28	280 10	143 21	7	695 35	428 00	162 33	4	3	17	....
..	2	21	7,480 38	445 10	170 42	6	1,291 66	283 00	48 19	27	....	21	....
..	...	9	4,425 38	188 71	95 97	2	.....	175 00	45 00	....	1	9	1
..	4	4	.....	.....	.....	1	2,797 24	60 00	.....	9	....	8	....
1	10	30	8,400 26	419 50	246 31	9	2,564 91	679 19	129 52	33	2	28	1
..	1	38	13,260 79	524 00	269 84	15	3,505 72	735 69	455 63	52	1	38	....
..	...	15	4,838 89	230 00	136 40	2	350 00	292 00	59 49	17	1	15	....
..	...	8	2,506 19	145 00	105 17	3	450 00	341 40	267 70	11	....	8	....
..	3	19	5,206 64	263 00	157 11	9	2,086 04	546 45	348 88	25	2	18	....
..	3	....	.....	.....	.....	3	818 09	74 32	55 98	3	....	31	....
..	...	42	12,082 36	834 00	385 89	8	1,208 42	324 00	266 00	46	4	34	....
1	1	23	1,047 14	370 50	201 38	6	647 42	559 00	141 89	6	1	22	1
..	...	80	21,980 05	910 00	663 43	20	2,795 35	529 15	159 26	98	2	....	....
..	6	101	30,051 80	1,430 30	840 55	26	6,072 27	1,116 25	398 20	129	6	98	....
..	...	130	73,685 74	2,017 86	1,015 41	25	7,574 25	393 00	405 00	155	3	130	....
..	5	16	4,768 44	315 86	129 95	11	2,773 88	446 66	183 20	22	4	18	....
..	3	59	16,511 50	915 50	469 42	7	1,822 97	338 50	143 77	59	3	56	1
..	2	45	12,536 39	727 80	327 88	4	800 00	347 50	129 40	49	1	45	....
..	2	18	5,416 45	279 00	127 53	4	683 87	105 75	83 40	22	....	18	....
2	10	159	48,521 31	3,455 14	1,170 78	48	8,530 81	1,511 28	458 89	207	7	146	13
2	31	1266	396,917 53	27,322 03	9,642 10	359	88,639 59	21,250 42	4,553 84	1615	74	1202	64
15	156	3020	971,801 65	55,395 55	23,669 22	791	179,579 17	43,199 40	15,745 00	3681	182	2828	120

APPENDIX D.—Being a return of business transacted by County and District

County or District.	Number of Judgments for reference to Master.	Writs of Execution issued.	Number of Writs of Execution renewed.	Number of Writs of *Ca. Sa.* issued.	Number of Certificates issued under Creditors' Relief Act.	Amount for which issued without Costs.	Amount of Costs allowed thereunder (including Disbursements).	Number of days of sittings of County Court.		Amount of Jury Fees paid County or Provincial Treasurers.	Amount of money paid into Court with defence.
						$ c.	$ c.			$ c.	$ c.
Algoma	1	44	7	....	....	.....	.....	6	2	4 50	43 00
Brant	....	33	....	....	....	.....	.....	7	12	15 00	104 50
Bruce	....	21	2	....	....	.....	.....	9	9	7 50	399 35
Carleton	....	328	8	....	1	3,092 53	14 10	7	40	13 50	900·88
Dufferin	....	3	1	....	....	.....	.....	3	2	3 00	.....
Elgin	1	13	....	....	....	.....	.....	7	12	4 50	106 57
Essex	....	64	2	....	5	2,310 00	86 55	7	21	18 00	417 22
Frontenac	2	29	2	....	....	.....	.....	7	11	9 00	.....
Grey	....	25	....	....	....	.....	.....	6	7	3 50	82 90
Haldimand	....	11	....	....	....	.....	.....	2	6	.....	.....
Halton	....	12	....	....	....	.....	.....	3	7	4 50	.....
Hastings	....	26	6	....	1	187 47	9 00	12	27	15 00	363 46
Huron	....	16	2	....	....	.....	.....	9	6	9 00	304 07
Kenora	....	21	1	....	....	.....	.....	...	8	.....	279 20
Kent	....	30	4	....	....	.....	.....	7	5	12 00	164 30
Lambton	....	21	7	....	....	.....	.....	...	12	1 50	124 02
Lanark	....	6	....	....	....	.....	.....	2	7	6 00	293 00
Leeds and Grenville	1	29	1	....	....	.....	.....	...	8	.....	358 21
Lennox and Addington	....	7	2	....	....	.....	.....	4	5	3 00	208 15
Lincoln	....	36	1	....	....	.....	.....	5	4	3 00	185 57
Manitoulin	....	1	....	....	....	.....	.....	...	...	.....	.....
Middlesex	....	74	4	....	....	.....	.....	9	16	18 00	167 29
Muskoka	....	5	....	....	....	.....	.....	3	3	1 50	284 89
Nipissing	1	40	5	....	....	.....	.....	3	9	3 00	187 08
Norfolk	....	17	....	....	....	.....	.....	2	5	3 00	455 00
Northumberland and Durham	....	13	3	....	....	.....	.....	3	13	7 50	444 60
Ontario	....	13	1	....	....	.....	.....	7	3	6 00	650 00
Oxford	....	22	....	....	....	.....	.....	5	9	6 00	659 04
Parry Sound	7	1	....	....	....	.....	.....	2	1	1 50	26 01
Peel	....	4	1	....	....	.....	.....	4	4	1 50	150 00
Perth	....	26	2	....	....	.....	.....	4	11	4 50	277 45
Peterborough	....	46	2	....	....	.....	.....	10	23	9 00	443 34
Prescott and Russell	....	13	1	....	....	.....	.....	1	4	3 00	305 00
Prince Edward	1	7	....	....	....	.....	.....	...	5	1 50	117 38
Rainy River	....	20	....	....	....	.....	.....	6	8	4 50	459 76
Renfrew	....	27	3	....	....	.....	.....	1	6	1 50	195 36
Simcoe	....	37	7	....	....	.....	.....	5	11	12 00	1,121 33
Stormont, Dundas and Glengarry	....	20	4	....	....	.....	.....	16	5	7 50	431 50
Sudbury	....	58	....	....	....	.....	.....	5	8	4 50	360 62
Temiskaming	....	72	....	....	17	6,916 21	92 00	2	18	7 50	630 61
Thunder Bay	....	133	23	....	2	148 30	22 50	...	25	.....	642 25
Victoria	....	17	1	....	12	1,211 96	48 00	2	13	2 00	250 00
Waterloo	....	44	2	....	....	.....	.....	1	18	4 50	.....
Welland	....	42	....	....	18	5,426 70	212 90	7	7	3 00	750 00
Wellington	....	9	4	....	....	.....	.....	7	8	9 00	362 72
Wentworth	1	120	16	....	....	.....	.....	13	21	57 00	633 80
York	3	1181	51	1	2	621·25	32 20	65	201	139 50	8,635 40
Totals	18	2837	176	1	58	19,914 42	517 25	286	666	451 00	2,974 83

Court Clerks in the Province of Ontario for the year ending 31st December, 1915.—*Concluded.*

Amount of money paid out of Court.	Number of Partition Matters.	Amount of money paid thereunder.	Amounts paid out.	Amount of moneys in Court in County Court matters, including interest (under Con. Rule 769).	Number of Chattel Mortgages and Bills of Sale filed.	Total amount secured by such mortgages.	Number of mortgages renewed.	Number of discharges filed.	Number of assignments for benefit of creditors.	Number of Hire Receipts, etc., filed under R.S.O. Cap. 136.	Total amount secured by such Receipts, etc.	Amount of fees collected in law stamps under Section 42 of the Creditors' Relief Act.
$ c.			$ c.	$ c.		$ c.					$ c.	$ c.
483 58	..	..	.....	.....	213	124,278 22	72	20	9	107	37,370 58	.....
521 48	..	..	.....	16,320 39	157	185,932 66	88	9	9	335	108,151 14	.....
402 37	..	..	.....	92 33	184	87,472 00	98	6	8	132	44,830 48	.....
733 88	..	..	.....	667 00	307	228,074 46	117	13	79	555	10,384 61	3 00
.....	..	..	.....	.....	38	39,368 83	32	2	3	62	6,135 14	.....
.....	..	..	.....	890 29	316	578,374 02	123	9	16	219	35,764 93	.....
561 84	..	..	.....	41 01	303	122,386 91	92	17	17	619	128,633 77	4 60
.....	..	..	.....	.....	290	196,857 09	85	11	4	223	97,163 39	4 80
17 90	..	..	.....	65 00	469	248,639 20	225	9	5	244	80,377 76	.....
.....	..	..	.....	.....	60	34,105 34	37	2	4	60	108,691 04	.....
.....	..	..	.....	.....	95	67,934 68	24	4	3	66	36,621 57	.....
368 20	..	..	.....	1,231 82	540	256,290 29	218	10	7	188	50,014 25	.....
204 07	..	..	.....	199 74	78	106,952 78	90	6	4	114	40,106 73	.....
279 20	..	..	.....	37 60	54	196,186 35	20	3	5	53	6,520 60	.....
65 59	..	..	.....	191 24	304	178,163 05	202	10	7	642	10,737 50	.....
.....	..	..	.....	135 92	149	57,678 02	191	3	11	65	33,327 50	.....
704 30	..	..	.....	501 05	61	54,318 34	68	4	6	67	10,330 82	.....
3,636 30	..	..	.....	715 45	181	82,645 33	124	10	7	173	37,483 92	.....
198 15	..	..	.....	10 00	105	70,352 69	75	13	1	59	6,785 00	.....
.....	..	..	.....	185 57	104	76,241 75	48	7	17	200	103,337 37	.....
.....	..	..	.....	.....	74	18,728 66	48	1	....	.....	.....	.....
534 80	..	..	.....	140 00	179	514,372 45	95	10	22	630	183,392 81	.....
284 89	..	..	.....	.....	223	88,003 88	59	12	10	37	8,213 88	.....
977 86	..	..	.....	120 06	184	150,912 35	73	7	10	35	32,594 80	.....
455 00	..	..	.....	380 95	158	62,933 19	83	3	4	151	14,742 84	.....
6,919 37	..	..	.....	12,483 76	202	117,700 52	172	19	6	143	43,783 49	.....
10,314 40	..	..	.....	12,965 86	115	186,326 99	93	2	7	102	21,624 31	.....
410 48	..	..	.....	2,282 87	150	399,758 19	106	12	4	133	37,868 97	.....
26 01	..	..	.....	.....	256	415,794 60	50	1	3	65	21,098 49	.....
271 00	..	..	.....	27 03	61	28,650 00	17	3	6	35	7,874 16	.....
220 70	..	..	.....	56 75	118	119,798 32	44	2	5	158	53,162 87	.....
197 00	..	..	.....	508 26	147	210,707 41	74	6	6	61	41,099 08	.....
305 50	..	..	.....	.....	179	287,002 43	65	6	6	21	2,061 03	.....
.....	..	..	.....	117 38	43	25,199 13	54	3	2	67	10,771 53	.....
459 76	..	..	.....	.....	139	57,523 90	14	6	2	108	47,678 94	.....
196 80	..	..	.....	3,107 18	115	40,687 10	104	5	5	56	38,792 89	.....
1,121 33	..	..	.....	.....	488	267,826 21	194	8	24	297	184,435 32	.....
419 50	..	..	.....	22 00	289	153,142 21	100	17	17	450	31,595 35	.....
1,140 00	..	..	.....	6,821 44	288	103,616 93	67	18	16	301	76,774 72	.....
145 08	..	..	.....	485 53	406	330,881 08	66	11	28	300	210,756 03	13 60
552 25	..	..	.....	119 04	157	1,203,719 95	33	16	32	790	120,248 48	.....
250 00	1	..	.....	.....	113	67,033 38	31	3	5	216	45,776 39	1 30
.....	..	..	.....	100 22	145	439,385 90	62	13	25	229	163,462 45	.....
651 60	..	..	.....	136 50	273	466,131 76	64	10	13	175	132,861 66	17 20
550 91	..	..	.....	2,953 45	176	131,628 74	64	4	7	143	37,079 22	.....
473 15	..	..	.....	1,479 72	366	618,358 95	225	20	38	520	238,172 40	.....
73,002 67	..	..	.....	9,611 76	2,214	2,424,315 00	417	57	230	3,051	1,548,491 68	.....
108,056 92	1	..	.....	75,204 17	11,266	11,922,392 24	4503	443	755	12,457	4,347,181 89	44 50

APPENDIX E.—Being a return of business transacted by Surrogate Registrars

County or District.	Total number of Probates issued.	Total number of Letters of Administration issued.	Total number of Letters of Guardianship issued.	Total number of Probates and Letters of Administration issued under R.S.O. Cap. 62, s. 73, ss. 1.	Total number of Probates and Letters issued under R.S.O. Cap. 62, s. 73, ss. 2.	Number of Wills proved istration or Guardianship alty valued as			
						$100,000, or over.	From $50,000 to $100,000.	From $25,000 to $50,000.	From $10,000 to $25,000.
Algoma	39	42	3	11	18	.....	.....	1	1
Brant	96	38	1	12	7	.....	1	.....	13
Bruce	155	33	1	11	21	1	.....	1	10
Carleton	233	106	11	20	37	1	4	12	22
Dufferin	53	22	1	7	7	.....	.....	1	2
Elgin	127	66	2	9	24	1	1	1	9
Essex	122	75	1	13	23	1	1	3	6
Frontenac	72	47	1	10	12	.....	3	5	7
Grey	159	66	2	21	35	.....	1	1	6
Haldimand	70	72	.....	7	6	.....	1	2	4
Halton	68	36	.....	8	7	.....	.....	1	5
Hastings	109	63	4	18	21	.....	1	2	7
Huron	176	61	2	24	23	.....	.....	4	14
Kenora	7	13	.....	5	5	.....	.....	.....	.....
Kent	130	49	3	19	.....	.....	1	8	7
Lambton	116	56	5	13	17	1	.....	2	15
Lanark	57	33	.....	9	6	1	2	.....	6
Leeds and Grenville	135	63	2	8	18	1	2	4	11
Lennox and Addington	49	13	.....	3	9	1	1	1	3
Lincoln	83	52	1	16	16	.....	.....	2	9
Manitoulin	8	9	.....	2	4	.....	.....	.....	.....
Middlesex	260	117	1	26	35	2	1	3	22
Muskoka	21	22	.....	10	9	.....	.....	.....	1
Nipissing	20	20	1	7	1	.....	.....	1	1
Norfolk	75	28	3	8	9	.....	.....	.....	8
Northumberland and Durham	180	67	1	13	23	1	2	7	15
Ontario	103	62	.....	15	19	1	2	3	8
Oxford	140	52	.....	8	22	.....	3	2	8
Parry Sound	28	20	.....	17	10	.....	.....	.....	.....
Peel	75	24	.....	9	10	.....	.....	3	3
Perth	148	47	1	12	11	.....	1	5	10
Peterborough	88	38	.....	14	19	.....	.....	2	6
Prescott and Russell	66	26	2	7	14	.....	1	2	4
Prince Edward	58	21	.....	6	12	.....	1	.....	4
Rainy River	4	13	.....	10	4	.....	.....	.....	.....
Renfrew	66	17	.....	15	14	.....	.....	1	3
Simcoe	185	74	2	33	24	1	.....	6	13
Stormont, Dundas and Glengarry	122	44	2	8	17	1	.....	3	10
Sudbury	10	25	.....	.....	.....	.....	.....	.....	.....
Temiskaming	14	31	.....	13	13	.....	.....	.....	1
Thunder Bay	25	29	1	.....	9	.....	.....	.....	2
Victoria	67	29	1	27	14	.....	.....	.....	2
Waterloo	164	36	.....	16	11	1	1	6	17
Welland	87	53	1	15	14	.....	.....	.....	5
Wellington	151	61	1	21	32	2	1	1	7
Wentworth	264	103	2	16	36	6	4	7	28
York	912	593	14	97	132	27	18	41	119
Totals	5,397	2,667	73	669	830	50	54	144	454

throughout the Province of Ontario during the year ending 31st December, 1915.

and Letters of Administration issued where personal estate follows:				Total amount of personalty devolving.	Total amount of realty to be administered under R.S.O. Cap. 119, s. 3.	Amount of moneys in Court in Surrogate matters, including interest, Con. Rule 769.	Amount earned for.		
From $5,000 to $10,000.	From $1,000 to $5,000.	From $400 to $1,000.	$400 and under.				Registrar's fees.	Judge's fees.	Fee fund.
				$ c.	$ c.	$ c	$ c.	$ c.	$ c.
4	23	16	39	119,405 42	34,305 38	.....	861 35	430 50	196 40
15	45	24	37	552,920 64	305,942 10	.....	1,983 82	998 00	504 50
21	82	26	48	764,766 00	412,376 24	.....	2,181 08	1,389 25	719 00
43	130	68	70	2,169,284 76	134,176 56	.....	4,161 70	3,066 45	1,746 95
9	30	11	23	223,281 16	94,735 50	.....	1,019 88	472 10	237 30
24	68	36	55	756,902 46	588,849 69	.....	2,344 32	1,414 25	719 80
15	74	38	60	4,524,332 02	726,200 91	230 93	2,218 56	5,236 75	2,625 00
13	47	20	25	649,611 00	303,075 00	.....	1,629 95	1,174 10	543 70
16	112	44	47	566,037 89	410,435 44	.....	2,388 83	1,211 75	679 80
14	41	14	16	415,386 66	395,841 85	29 27	1,297 25	861 10	357 80
15	43	15	25	290,430 50	254,404 20	.....	1,385 80	730 75	346 60
10	70	37	49	538,511 00	75,608 00	.....	2,191 81	995 55	521 80
23	117	34	47	793,671 28	132,685 68	.....	3,067 19	1,354 00	776 30
2	8	5	5	20,272 05	12,851 00	.....	162 08	90 20	49 30
79	34	33	20	1,485,269 00	47,415 00	.....	1,450 00	968 00	514 00
12	85	26	36	939,490 11	429,272 22	185 00	2,002 96	1,546 50	781 20
8	32	22	19	559,519 76	132,741 88	.....	1,537 77	1,039 25	427 30
22	99	27	34	1,017,129 00	95,995 00	.....	3,620 90	1,616 00	848 60
9	24	10	13	616,205 20	137,455 00	.....	938 26	925 25	416 00
13	48	24	40	331,252 00	344,747 00	.....	1,457 28	792 00	362 30
.....	10	3	4	24,124 50	.....	.....	166 33	61 25	37 10
27	155	61	107	1,433,794 46	836,912 01	.....	3,677 99	2,650 00	1,438 30
2	7	13	20	50,947 82	18,550 00	.....	365 66	171 25	87 00
3	12	9	15	75,120 68	17,400 00	.....	408 05	216 25	113 00
10	50	14	24	269,040 22	106,105 75	452 94	1,599 64	711 00	380 20
17	121	39	45	1,176,018 35	825,462 19	.....	3,261 65	1,943 25	1,039 10
13	61	28	49	721,710 74	372,535 66	.....	2,244 07	1,422 50	667 60
34	74	25	46	853,430 00	597,461 98	1,549 59	3,132 81	1,622 85	775 85
1	20	10	17	54,470 66	48,849 00	.....	330 29	139 25	86 20
17	38	14	14	387,605 27	377,722 49	.....	1,356 79	709 05	366 20
28	103	18	31	826,092 80	518,504 70	.....	2,675 43	1.420 00	782 50
8	47	28	35	355,804 00	417,750 66	.....	1,540 21	918 50	401 30
9	39	14	25	307,472 28	189,713 35	.....	1,051 46	548 50	329 40
6	26	19	23	254,695 43	196,060 31	.....	1,139 03	580 00	267 30
.....	3	4	10	7,964 67	63,762 11	.....	116 00	49 75	79 45
7	42	15	15	236,629 63	188,013 80	927 23	1,038 78	407 85	273 60
19	104	42	74	1,061,343 91	700,843 78	.....	3,073 90	1,705 00	951 60
18	67	34	35	626,430 43	57,078 57	.....	2,543 42	1,280 50	671 80
2	12	4	17	51,314 97	5,697 99	.....	235 96	109 25	77 10
3	11	9	21	99,905 82	51,315 30	.....	290 50	167 10	99 00
2	9	33	9	70,751 00	115,520 00	912 00	482 78	239 75	127 20
10	44	14	27	213,448 79	219,516 60	.....	1,278 85	493 40	265 35
21	78	30	46	1,011,639 61	621,812 19	.....	2,726 78	1,468 00	850 70
8	52	23	53	264,580 47	329,795 73	.....	1,502 44	784 50	374 90
29	82	38	53	847,648 00	434,383 00	.....	2,231 51	1,439 75	770 10
35	126	66	97	2,837,412 82	1,666,146 53	602 70	4,398 07	4,123 25	2,113 00
145	499	445	225	13,993,367 00	4,865,842 00	.....	19,312 63	18,882 10	9,499 40
841	3,104	1,582	1,845	45,446,442 24	18,911,869 35	4,889 66	100,081 82	70,575 60	36,297 90

APPENDIX F.—Return of fees and emoluments of the Judicial Officers throughout the officers payable by the Province, the County and the

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
ALGOMA:						
Sault Ste. Marie ..	Sheriff	W. H. Carney...	3,471 74	1,000 00	4,471 74	3,745 94
	Surrogate Judge ...	Judge Stone	.....	*500 00	796 20	500 00
	Local Master	"	296 20	.....	.....	198 50
	Crown Attorney....	†F. J. S. Martin.	1,950 38	400 00	3,457 56	1,954 78
	Clerk of the Peace .	"	1,107 18	.....	.....	909 38
	Local Resistrar	C. V. Plummer..	303 72	150 00	3,910 02	418 64
	District Court Clerk	"	994 95	600 00	.....	1,494 95
	Surrogate Registrar	"	861 35	.....	.....	861 35
BRANT:						
Brantford	Sheriff	J. W. Westbrook.	2,261 62	.....	2,261 62	2,080 19
	Surrogate Judge ...	Judge Hardy....	Commuted	875 00	889 50	875 00
	Local Master	"	14 50	.....	.....	14 50
	Crown Attorney....	A. J. Wilkes, K.C.	1,235 32	.....	2,196 46	805 32
	Clerk of the Peace..	"	961 14	.....	.....	622 26
	Local Registrar	J. T. Hewitt	334 70	675 00	4,325 32	984 80
	County Court Clerk.	"	1,331 80	.....	.....	1,331 80
	Surrogate Registrar	"	1,983 82	.....	.....	1,983 82
BRUCE:						
Walkerton	Sheriff	D. M. Jermyn ...	2,037 04	.....	2,037 04	1,581 92
	Surrogate Judge ...	¶Judge Klein....	1,000 00	.....	1,400 00	1,000 00
	Local Master	"	Commuted	400 00	.....	400 00
	Crown Attorney....	Thomas Dixon ..	433 73	.....	1,904 55	329 52
	Clerk of the Peace..	"	1,470 82	.....	.....	1,009 86
	Local Registrar....	Matthew Goetz..	129 70	675 00	3,917 83	804 70
	County Court Clerk	"	932 05	.....	.....	712 62
	Surrogate Registrar	"	2,181 08	.....	.....	1,851 94
CARLETON:						
Ottawa...	Sheriff	G. C. Richardson	10,982 54	.....	10,982 54	8,947 87
	Surrogate Judge ...	Judge McTavish.	1,300 00	.....	1,300 00	.....
	" "	Judge Gunn.....	1,000 00	.....	1,000 00	.....
	Local Master	J. Bishop, K.C. ..	2,720 40	.....	4,985 83	2,720 40
	Deputy Registrar ..	"	2,265 43	.....	.....	2,265 43
	Crown Attorney....	J. A. Ritchie	872 90	.....	1,849 34	501 90
	Clerk of the Peace..	"	976 44	.....	.....	546 02
	Deputy Clerk of the Crown	Horace Pratt ...	1,018 20	450 00	9,949 15	1,468 20
	County Court Clerk.	"	4,319 25	.....	.....	4,319 25
	Surrogate Registrar	"	4,161 70	.....	.....	4,161 70
DUFFERIN:						
Orangeville	Sheriff	Henry Endacott.	1,364 63	.....	1,364 63	928 02
	Surrogate Judge ...	Judge Fisher....	472 10	.....	517 70	472 10
	Local Master	"	45 60	.....	.....	.....
	Crown Attorney....	John L. Island ..	507 15	.....	1,064 83	399 75
	Clerk of the Peace..	"	557 68	.....	.....	275 83
	Local Registrar	§J. A. V. Preston	58 94	675 00	1,922 49	733 94
	County Court Clerk.	"	168 67	.....	.....	167 99
	Surrogate Registrar	"	1,019 88	.....	.....	1,019 88
ELGIN:						
St. Thomas	Sheriff	‡Dugald McColl.	2,552 40	.....	2,552 40	1,744 90
	Surrogate Judge....	Judge Colter	1,000 00	.....	1,000 00	1,000 00
	Local Master.....	C. F. Maxwell ..	277 60	.....	277 60	243 20
	Crown Attorney....	A. McCrimmon..	1,304 35	.....	2,497 72	1,009 05
	Clerk of the Peace..	"	1,193 37	.....	.....	727 63
	Local Registrar	David McLaws..	227 60	675 00	4,076 36	770 80
	County Court Clerk.	"	829 44	.....	.....	759 71
	Surrogate Registrar	"	2,344 32	.....	.....	2,231 19

* By R.S.O. Cap. 58, Sec. 17. † Mr. G. W. Goodwin, pro tem O.C., 21st Dec. ¶ O.C. 4th March, 1915. § Miss E. E. McKay, S.R. pro tem during absence of Mr. Preston, 27th Jan. ‡Deceased. A. McCrimmon, Acting from Aug. 10th.

Province of Ontario for the year ending 31st December, 1915, and of total earnings of such General Public, respectively, for the same period.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
777 37	4,523 31	2,442 00	2,081 31	.....	2,081 31	3,160 18	.....	1,311 56	Algoma.
.....	745 30	.....	745 30	.....	745 30	500 00	.....	.....	
46 80	.....	.....	.....	.....	.....	.....	.....	296 20	
457 24	3,550 02	930 00	2,620 02	.....	2,620 02	2,350 38	.....	.....	
228 62	.....	.....	.....	.....	.....	1,107 18	.....	.....	
25 00	2,899 94	370 20	2,529 74	2 97	2,526 77	750 00	.....	303 72	
100 00	.....	.....	.....	.....	.....	.....	.....	994 95	
.....	.....	.....	.....	.....	.....	.....	.....	861 35	
28 00	2,108 19	294 25	1,813 94	.....	1,813 94	815 42	431 36	1,014 84	Brant.
.....	889 50	.....	889 50	.....	889 50	875 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	14 50	
380 00	2,206 98	603 40	1,603 58	.....	1,603 58	977 30	68 00	190 02	
399 40	.....	.....	.....	.....	.....	162 55	728 02	70 57	
24 90	4,325 32	1,149 00	3,176 32	85 26	3,091 06	675 00	.....	334 70	
.....	.....	.....	.....	.....	.....	.....	.....	1,331 80	
.....	.....	.....	.....	.....	.....	.....	.....	1,983 82	
517 36	2,099 28	1,293 64	805 64	.....	805 64	864 88	647 67	524 29	Bruce.
.....	1,400 00	.....	1,400 00	.....	1,400 00	.....	.....	1,000 00	
.....	.....	.....	.....	.....	.....	400 00	.....	.....	
225 80	2,078 58	97 67	1,980 91	.....	1,980 91	427 73	6 00	.....	
513 40	.....	.....	.....	.....	.....	172 80	1,286 27	11 75	
.....	4,431 20	664 20	3,767 00	283 50	3,483 50	675 00	.....	129 70	
424 78	.....	.....	.....	.....	.....	.....	.....	932 05	
637 16	.....	.....	.....	.....	.....	.....	.....	2,181 08	
2,305 21	11253 08	4,176 40	7,076 68	519 01	6,557 67	3,247 85	912 45	6,822 24	Carleton.
.....	1,300 00	.....	1,300 00	.....	1,300 00	.....	.....	1,300 00	
.....	1,000 00	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
.....	4,985 83	998 77	3,987 06	.....	3,987 06	.....	.....	2,720 40	
.....	.....	.....	.....	.....	.....	.....	.....	2,265 43	
336 00	1,888 72	242 24	1,646 48	.....	1,646 48	846 90	.....	26 00	
504 80	.....	.....	.....	.....	.....	144 60	689 94	141 90	
.....	9,949 15	2,179 12	7,770 03	3,393 03	4,377 00	450 00	.....	1,018 20	
.....	.....	.....	.....	.....	.....	.....	.....	4,319 25	
.....	.....	.....	.....	.....	.....	.....	.....	4,161 70	
378 84	1,306 86	490 28	816 58	.....	816 58	684 48	359 33	320 82	Dufferin.
.....	472 10	.....	472 10	.....	472 10	.....	.....	472 10	
.....	.....	.....	.....	.....	.....	.....	.....	45 60	
80 55	1,011 77	25 50	986 27	.....	986 27	468 15	35 00	4 00	
255 64	.....	.....	.....	.....	.....	84 55	437 11	36 02	
.....	1,922 86	589 30	1,333 56	.....	1,333 56	675 00	.....	58 94	
1 05	.....	.....	.....	.....	.....	.....	.....	168 67	
.....	.....	.....	.....	.....	.....	.....	.....	1,019 88	
710 02	2,454 92	737 13	1,717 79	.....	1,717 79	1,186 47	589 16	776 77	Elgin.
.....	1,000 00	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
35 80	279 00	.....	279 00	.....	279 00	.....	.....	277 60	
317 40	2,546 82	659 50	1,887 32	.....	1,887 32	1,020 55	101 00	182 80	
492 74	.....	.....	.....	.....	.....	203 85	906 93	82 59	
112 50	4,068 39	524 80	3,543 57	171 79	3,371 80	675 00	.....	227 60	
63 61	.....	.....	.....	.....	.....	.....	.....	829 44	
130 58	.....	.....	.....	.....	.....	.....	.....	2,344 32	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
ESSEX: Sandwich.	Sheriff	J. E. D'Avignon.	5,053 45	.....	5,053 45	3,416 67
	Surrogate Judge...	Judge Dromgole	1,000 00	.....	1,530 10	1,000 00
	Local Master	"	530 10	.....	.....	416 37
	Crown Attorney...	J. H. Rodd.....	1,947 29	.....	3,050 39	1,594 59
	Clerk of the Peace.	"	1,103 10	.....	.....	740 70
	Local Registrar...	Henry Clay.....	587 00	675 00	5,422 51	1,262 00
	County Court Clerk	"	1,941 95	.....	.....	1,931 76
	SurrogateRegistrar	"	2,218 56	.....	.....	2,218 56
FRONTENAC Kingston .	Sheriff	Thomas Dawson	2,814 16	.....	2,814 16	2,453 58
	Surrogate Judge...	Judge Lavell....	1,000 00	.....	1,000 00	.....
	Local Master	J.B.Walkem,K.C.	140 20	.....	140 20	129 70
	Crown Attorney...	J. L. Whiting,K.C.	356 40	.....	1,362 34	192 00
	Clerk of the Peace.	"	1,005 94	.....	.....	655 64
	Local Registrar...	T. M. Asselstine	159 12	675 00	1,940 52	834 12
	County Court Clerk	"	1,106 40	.....	.....	1,106 40
	SurrogateRegistrar	Miss H. Fraser..	1,629 95	.....	1,629 95	1,602 80
GREY: Owen Sound..	Sheriff	¶C. H. Moore....	1,789 03	.....	1,789 03	1,753 41
		W. T. Moore.....	304 92	.....	304 92	304 92
		*T. I. Thompson.	867 54	.....	867 54	216 67
	Surrogate Judge...	Judge Widdifield.	1,000 00	.....	1,404 85	1,000 00
	Local Master	"	404 85	.....	.....	345 15
	Crown Attorney...	T. H. Dyre	775 84	.....	2,396 88	540 74
	Clerk of the Peace.	" ..	1,621 04	.....	.....	1,050 77
	Local Registrar...	W. A. Bishop ..	87 19	750 00	4,046 92	712 19
	County Court Clerk	" ..	820 90	.....	.....	820 90
	SurrogateRegistrar	" ..	2,388 83	.....	.....	2,388 83
HALDIMAND Cayuga ..	Sheriff	M. McConnell...	1,827 57	.....	1,827 57	1,518 23
	Surrogate Judge .†	Judge Boles.....	861 10	.....	884 09	861 10
	Local Master	" ..	22 99	.....	.....	22 99
	Crown Attorney..‡	Harrison Arrell.	561 55	.....	1,921 81	464 21
	Clerk of the Peace.	" ..	1,360 26	.....	.....	1,045 86
	Local Registrar...	J. C. Eccles.....	34 20	600 00	2,348 30	628 20
	County Court Clerk	" ..	416 85	.....	.....	351 95
	SurrogateRegistrar	" ..	1,297 25	.....	.....	1,293 25
HALTON: Milton....	Sheriff	S. Webster.....	1,487 23	.....	1,487 23	1,209 72
	Surrogate Judge.	Judge Elliott ...	730 75	.....	785 05	730 75
	Local Master	" ..	54 30	.....	.....	30 55
	Crown Attorney ..	W. I. Dick	443 75	.....	1,602 96	368 95
	Clerk of the Peace..	"	1,159 21	.....	.....	726 12
	Local Registrar...	W. J. McClenahan	205 40	600 00	2,759 83	805 40
	County Court Clerk	" ..	558 63	.....	.....	558 63
	SurrogateRegistrar	" ..	1,395 80	.....	.....	1,395 80
HASTINGS: Belleville.	Sheriff	M. B. Morrison..	3,501 28	.....	3,501 28	2,542 73
	Surrogate Judge ..	Judge Fralcck ..	Commuted	985 00	.....	985 00
	Local Master	S. S. Lazier ..	Commuted	3,000 00	.....	3,000 00
	Deputy Registrar .	"				
	Crown Attorney..¶	P. J. M. Anderson	1,580 06	.....	2,653 96	1,580 06
	Clerk of the Peace.	"	1,073 90	.....	.....	1,073 90
	Crown Attorney..§	Wm Carnew	420 27	.....	756 42	71 25
	Clerk of the Peace.	"	336 15	.....	.....	7 95
	Deputy Clerk of the Crown.....	John Williams ..	143 98	450 00	3,981 03	593 98
	County Court Clerk	"	1,195 14	.....	.....	1,195 14
	SurrogateRegistrar	"	2,191 91	.....	.....	2,191 91

*T. I. Thompson Appointed by O.-in-C. 14th Sept. and L.M. by O.-in-C. 25th March, 1916. †Acting; Judge Hopkins appointed S.J. ‡Appointed by O.-in-C. 9th June, 1915. §Appointed by O.-in-C. 16th October, 1915. ¶ Deceased.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. cap. 17.	Net Income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
832 90	4,249 57	621 00	3,628 57	.....	3,628 57	1,811 02	720 55	2,521 88	Essex.
.....	1,434 87	.....	1,434 87	.....	1,434 87	.....	.....	1,000 00	
18 50	.....	.....	.....	.....	.....	.....	.....	530 10	
383 30	3,049 33	723 55	2,325 78	32 57	2,293 21	1,832 49	20 90	94 00	
330 74	.....	.....	.....	.....	.....	177 10	824 80	101 20	
4 60	5,426 69	908 93	4,517 76	658 88	3,858 88	675 00	.....	587 00	
4 60	.....	.....	.....	.....	.....	.....	.....	1,941 95	
5 17	.....	.....	.....	.....	.....	.....	.....	2,218 56	
496 17	2,949 75	509 00	2,440 75	.....	2,440 75	1,081 57	621 25	1,111 34	Frontenac.
.....	1,000 00	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
.....	129 70	.....	129 70	.....	129 70	.....	.....	140 20	
130 00	1,454 94	100 00	1,354 94	.....	1,354 94	356 40	.....	.....	
477 30	.....	.....	.....	.....	.....	127 70	828 24	50 00	
.....	1,940 52	5 00	1,935 52	.....	1,935 52	675 00	.....	159 12	
.....	.....	.....	.....	.....	.....	.....	.....	1,106 40	
17 40	1,620 20	136 15	1,484 05	.....	1,484 05	.....	.....	1,629 95	
794 11	2,547 52	868 67	1,678 65	.....	1,678 65	666 02	436 29	686 72	Grey.
.....	304 92	117 38	187 54	.....	187 54	176 09	77 02	51 81	
.....	216 67	464 04	.....	.....	.....	357 48	294 39	215 67	
.....	1,380 25	24 40	1,355 85	.....	1,355 85	.....	.....	1,000 00	
35 10	.....	.....	.....	.....	.....	.....	.....	404 85	
189 95	2,327 89	459 50	1,868 39	.....	1,868 39	616 76	123 00	36 08	
546 43	.....	.....	.....	.....	.....	155 85	1,425 36	39 83	
125 00	4,046 92	547 20	3,499 72	149 94	3,349 78	750 00	.....	87 19	
.....	.....	.....	.....	.....	.....	.....	.....	820 90	
.....	.....	.....	.....	.....	.....	.....	.....	2,388 83	
411 85	1,930 08	342 24	1,587 84	.....	1,587 84	723 05	780 28	324 24	Haldimand.
.....	884 09	.....	884 09	.....	884 09	.....	.....	861 10	
.....	.....	.....	.....	.....	.....	.....	.....	22 99	
198 05	2,055 27	365 00	1,690 27	.....	1,690 27	536 91	24 64	.....	
347 15	.....	.....	.....	.....	.....	138 75	1,127 20	94 31	
.....	2,365 60	187 20	2,178 40	.....	2,178 40	600 00	.....	34 20	
92 20	.....	.....	.....	.....	.....	.....	.....	416 85	
.....	.....	.....	.....	.....	.....	.....	.....	1,297 25	
347 45	1,557 17	675 59	881 58	.....	881 58	526 52	428 16	532 55	Halton.
.....	761 30	.....	761 30	.....	761 30	.....	.....	730 75	
.....	.....	.....	.....	.....	.....	.....	.....	54 30	
207 20	1,668 47	170 45	1,498 01	.....	1,498 01	433 75	.....	10 00	
366 19	.....	.....	.....	.....	.....	78 80	1,078 41	2 00	
.....	2,759 83	104 25	2,655 58	15 55	2,640 03	600 00	.....	205 40	
.....	.....	.....	.....	.....	.....	.....	.....	558 63	
.....	.....	.....	.....	.....	.....	.....	.....	1,395 80	
1,036 38	3,579 11	1,274 20	2,304 91	.....	2,304 91	1,765 42	1,014 51	721 35	Hastings.
.....	985 00	.....	985 00	.....	985 00	985 00	.....	.....	
.....	3,000 00	654 00	2,346 00	.....	2,346 00	3,000 00	.....	.....	
396 66	3,415 57	266 70	3,148 87	194 66	2,954 21	.....	.....	.....	
364 95	.....	.....	.....	.....	.....	.....	.....	.....	
.....	79 20	103 15	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	3,981 03	708 67	3,272 36	104 47	3,167 89	450 00	.....	143 98	
.....	.....	.....	.....	.....	.....	.....	.....	1,195 14	
.....	.....	.....	.....	.....	.....	.....	.....	2,191 91	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
HURON: Goderich.	Sheriff	R. G. Reynolds	2,399 97	.....	2,399 97	2,218 55
	Surrogate Judge	Judge Doyle	Commuted	1,000 00	1,102 20	1,000 00
	Local Master	"	102 20	.....	.....	.....
	Crown Attorney	C. Seager	1,009 92	.....	2,309 53	692 45
	Clerk of the Peace	"	1,299 61	.....	.....	1,251 76
	Local Registrar	D. McDonald	36 00	750 00	4,301 64	786 00
	County Court Clerk.	"	448 45	.....	.....	448 45
	Surrogate Registrar	"	3,067 19	.....	.....	3,067 19
KENORA: Kenora.	Sheriff	John W. Humble.	1,328 40	1,000 00	2,328 00	1,785 01
	Surrogate Judge	Judge Chapple	.....	*500 00	500 00	500 00
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	J. F. MacGillivray	375 11	.....	873 68	324 11
	Clerk of the Peace.	K.C."	248 57	250 00	.....	384 28
	Local Registrar	C. W. Chadwick.	83 32	700 00	1,369 25	783 32
	District Court Cl'k.	"	423 85	.....	.....	423 85
	Surrogate Registrar	"	162 08	.....	.....	162 08
KENT: Chatham.	Sheriff	J. R. Gemmill	3,065 58	.....	3,065 58	2,326 69
	Surrogate Judge	†Judge Bell	968 00	.....	968 00	.....
	Local Master	Thos. Scullard	64 80	.....	64 80	40 86
	Crown Attorney	H. D. Smith	1,202 10	.....	2,405 93	1,057 56
	Clerk of the Peace.	"	1,203 83	.....	.....	1,151 73
	Local Registrar	James Holmes	115 00	675 00	3,011 60	790 00
	County Court Clerk.	"	771 60	.....	.....	771 60
	Surrogate Regist'r.	"	1,450 00	.....	.....	1,450 00
LAMBTON: Sarnia.	Sheriff	James Flintoft	2,739 24	.....	2,739 24	1,985 88
	Surrogate Judge	Judge MacWatt	Commuted	1,000 00	1,238 60	1,000 00
	Local Master	"	238 60	.....	.....	211 90
	Crown Attorney	J. P. Bucke	818 80	.....	1,965 75	512 20
	Clerk of the Peace.	"	1,146 95	.....	.....	1,105 70
	Local Registrar	Alex Saunders	173 68	675 00	3,623 64	736 18
	County Court Clerk.	"	772 00	.....	.....	772 00
	Surrogate Regist'r.	"	2,002 96	.....	.....	2,002 96
LANARK: Perth.	Sheriff	D. G. MacMartin.	1,686 34	.....	1,686 34	1,251 91
	Surrogate Judge	Judge Scott	1,000 00	.....	1,000 00	.....
	Local Master	Judge Senkler	36 71	.....	36 71	9 60
	Crown Attorney	‡Alex. C. Shaw	589 07	.....	1,209 61	266 25
	Clerk of the Peace	"	620 54	.....	.....	367 03
	Local Registrar	W. P. McEwen	56 80	675 00	2,808 92	731 80
	County Court Clerk.	"	539 35	.....	.....	429 10
	Surrogate Regist'r.	"	1,537 77	.....	.....	1,063 42
LEEDS AND GRENVILLE: Brockville.	Sheriff	J. A. McCammon	2,475 57	.....	2,475 57	2,025 22
	Surrogate Judge	Judge McDonald.	Commuted	960 00	960 00	.....
	Local Masters	Judge Dowsley	3 60	.....	3 60	.....
		Judge Reynolds.	74 80	.....	74 80	11 60
	Crown Attorney	M. M. Brown	673 90	.....	1,811 93	546 62
	Clerk of the Peace.	"	1,138 03	.....	.....	786 62
	Local Registrar	§Miss Hume, pro	307 10	625 00	5,434 50	910 90
	County Court Clerk.	tem "	881 50	.....	.....	843 10
	Surrogate Regist'r.	"	3,620 90	.....	.....	2,355 60

*By R.S.O. Cap. 58, Sec. 17. †Judge Stamworth appointed O.-in-C. 4th April, 1916.
‡Alex, C. Shaw appointed O.-in-C. 19th Feb. 1915. §Miss Hume appointed pro tem by O.-in-C. 20th Jan. 1915: Albert E. Baker appointed by O.-in-C. 15th Dec. 1915.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O., cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
81 49	2,300 04	587 07	1,712 97	.....	1,712 97	847 90	935 53	616 54	Huron
.....	1,000 00	.....	996 10	.....	996 10	1,000 00	.....	.....	
.....	.....	3 90	.....	.....	.....	.....	.....	102 20	
116 15	2,151 58	188 53	1,963 05	.....	1,963 05	553 27	51 61	405 04	
91 22	.....	.....	.....	.....	.....	95 75	1,100 00	103 86	
.....	4,301 64	969 80	3,331 84	116 36	3,215 48	750 00	.....	36 00	
.....	.....	.....	.....	.....	.....	.....	.....	448 45	
.....	.....	.....	.....	.....	.....	.....	.....	3,067 19	
676 81	2,461 82	874 85	1,586 97	.....	1,586 97	1,910 11	.....	418 29	Kenora
.....	500 00	.....	500 00	.....	500 00	500 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
62 00	887 57	9 25	878 32	.....	878 32	365 11	.....	10 00	
117 18	.....	.....	.....	.....	.....	478 90	.....	19 67	
2 40	1,398 35	375 00	1,023 35	.....	1,023 35	700 00	.....	83 32	
26 70	.....	.....	.....	.....	.....	.....	.....	423 85	
.....	.....	.....	.....	.....	.....	.....	.....	162 08	
626 13	2,952 82	851 50	2,101 32	.....	2,101 32	776 80	818 79	1,469 99	Kent
.....	968 00	.....	968 00	.....	968 00	.....	.....	968 00	
40 36	81 22	.....	81 22	.....	81 22	.....	.....	64 80	
312 75	2,582 79	780 00	1,802 79	.....	1,802 79	610 70	.....	591 40	
60 75	.....	.....	.....	.....	.....	124 05	1,000 00	79 78	
.....	3,011 60	687 00	2,324 60	.....	2,324 60	675 00	.....	115 00	
.....	.....	.....	.....	.....	.....	.....	.....	771 60	
.....	.....	.....	.....	.....	.....	.....	.....	1,450 00	
729 97	2,715 85	671 38	2,044 47	.....	2,044 47	1,371 16	487 55	880 53	Lambton
.....	1,211 90	.....	1,210 40	.....	1,210 40	1,000 00	.....	.....	
.....	.....	1 50	.....	.....	.....	.....	.....	238 60	
239 60	1,905 80	243 09	1,662 71	.....	1,662 71	774 14	44 60	.....	
48 30	.....	.....	.....	.....	.....	126 95	1,020 00	.....	
112 50	3,623 64	745 00	2,878 64	37 86	2,840 78	675 00	.....	173 68	
.....	.....	.....	.....	.....	.....	.....	.....	772 00	
.....	.....	.....	.....	.....	.....	.....	.....	2,002 96	
318 48	1,570 39	761 72	808 67	.....	808 67	719 29	582 68	384 37	Lanark
.....	1,000 00	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
81 36	90 96	.....	90 96	.....	90 96	.....	.....	36 71	
.....	633 28	60 30	572 98	.....	572 98	582 80	52 20	4 07	
.....	.....	.....	.....	.....	.....	104 80	464 58	51 16	
.....	2,783 82	301 25	2,482 57	.....	2,482 57	675 00	.....	56 80	
96 00	.....	.....	.....	.....	.....	.....	.....	539 35	
463 50	.....	.....	.....	.....	.....	.....	.....	1,537 77	
444 35	2,469 57	970 67	1,498 90	.....	1,498 90	991 85	700 43	783 29	Leeds and Grenville
.....	960 00	.....	960 00	.....	960 00	960 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	3 60	
21 50	33 10	.....	33 10	.....	33 10	.....	.....	74 80	
90 34	1,798 80	396 91	1,401 89	.....	1,401 89	627 90	.....	46 00	
375 22	.....	.....	.....	.....	.....	212 60	837 44	87 99	
.....	4,109 60	286 40	3,823 20	311 60	3,511 60	625 00	.....	307 10	
.....	.....	.....	.....	.....	.....	.....	.....	881 50	
.....	.....	.....	.....	.....	.....	.....	.....	3,620 90	

APPENDIX F—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
LENNOX & ADDINGTON: Napanee.	Sheriff	G. D. Hawley	1,503 05	.....	1,503 05	1,228 08
	Surrogate Judge	Judge Madden	925 25	.....	925 25	925 25
	Local Master	S. S. Lazier	.....	.....	.....	.....
	Crown Attorney..†	H.M.Deroche,K.C.	614 25	.....	1,384 62	367 85
	Clerk of the Peace.	"	770 37	.....	.....	509 66
	Local Registrar	W. P. Deroche	28 00	600 00	1,910 66	628 00
	County Court Clerk.	"	344 40	.....	.....	344 40
	Surrogate Regist'r.	"	938 26	.....	.....	938 26
LINCOLN: St. Catharines.	Sheriff ¶	T. C. Dawson	1,088 80	.....	1,088 80	842 07
	"	M. Brennan	652 53	.....	652 53	524 31
	" ‡	Henry O'Loughlin	1,432 82	.....	1,432 82	592 91
	Surrogate Judge	§Judge Carmen	Commuted	900 00	1,021 00	900 00
	Local Master	"	121 00	.....	.....	119 00
	Crown Attorney	M. Brennan	917 60	.....	2,327 45	535 00
	Clerk of the Peace.	"	1,409 85	.....	.....	865 40
	Local Registrar	Johnson Clench	324 69	675 00	3,274 21	959 69
	County Court Clerk	"	817 24	.....	.....	785 84
	Surrogate Regist'r.	"	1,457 28	.....	.....	1,457 28
MANITOULIN: Gore Bay.	Sheriff	J. Haddow Fell	873 46	950 00	1,823 46	1,670 03
	Surrogate Judge	Judge Hewson	.....	*500 00	500 00	500 00
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	W. F. McRae	319 85	250 00	878 00	384 35
	Clerk of the Peace	"	308 15	.....	.....	134 83
	Local Registrar	C. C. Platt	8 00	.....	1,101 48	8 00
	District Court Clerk	"	77 15	850 00	.....	927 15
	Surrogate Regist'r.	"	166 33	.....	.....	166 33
MIDDLESEX: London.	Sheriff	D. M. Cameron	5,224 93	.....	5,224 93	3,717 71
	Surrogate Judges.	Judge Macbeth	1,300 00	.....	1,300 00	.....
		Judge Elliott	1,000 00	.....	1,000 00	.....
	Local Master	H. S. Blackburn.	325 94	.....	1,808 94	325 94
	Deputy Registrar	"	1,483 00	.....	.....	1,483 00
	Crown Attorney	J. B. McKillop	1,522 05	.....	3,436 03	932 35
	Clerk of the Peace.	"	1,913 98	.....	.....	1,077 14
	Deputy Clerk of the Crown	Edmund Weld	165 00	500 00	5,958 61	665 00
	County Court Clerk.	"	1,615 62	.....	.....	1,615 62
	SurrogateRegistrar	"	3,677 99	.....	.....	3,517 99
MUSKOKA: Bracebridge.	Sheriff	D. E. Bastedo	1,765 35	750 00	2,515 35	2,142 90
	Surrogate Judge	Judge Mahaffy	.....	*500 00	500 00	500 00
	Local Master	"	.....	.....	.....	.....
	Crown Attorney	Thomas Johnson	304 86	250 00	928 44	500 51
	Clerk of the Peace	"	373 58	.....	.....	203 53
	Local Registrar	Isaac Huber	71 75	600 00	1,356 83	671 75
	District Court Cl'k.	"	319 42	.....	.....	319 42
	SurrogateRegistrar	"	365 66	.....	.....	365 66
NIPISSING: North Bay	Sheriff	H. C. Varin	1,726 22	800 00	2,526 22	2,098 40
	Surrogate Judge	Judge Valin	.....	*500 00	518 70	500 00
	Local Master	"	18 70	.....	.....	10 60
	Crown Attorney	T. E. McKee	795 41	250 00	1,411 46	899 11
	Clerk of the Peace.	"	366 05	.....	.....	206 25
	Local Registrar	T. J. Bourke	220 00	150 00	2,179 25	370 00
	District Court Cl'k	"	951 20	450 00	.....	1,401 20
	SurrogateRegistrar	"	408 05	.....	.....	408 05

†U. M. Wlison appointed O.-in-C. 25th March, 1916. ‡Appointed O.-in-C. 9th June. §J. S. Campbell, K.C., appointed pro tem O.-in-C. 22nd February. 1916. * By R.S.O. Cap. 58, Sec. 17. ¶ Deceased.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O., cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
289 75	1,517 83	405 44	1,112 39	.....	1,112 39	726 25	573 26	203 54	Lennox and Addington.
.....	925 25	.....	925 25	.....	925 25	.....	.....	925 25	
33 40	33 40	.....	33 40	.....	33 40	.....	.....	.....	
131 25	1,292 01	508 74	783 27	.....	783 27	574 25	.....	40 00	
283 25	.....	.....	.....	.....	.....	.....	692 21	78 16	
.....	1,910 66	168 66	1,742 00	.....	1,742 00	600 00	.....	28 00	
.....	.....	.....	.....	.....	.....	.....	.....	344 40	
.....	.....	.....	.....	.....	.....	.....	.....	938 26	
685 19	1,527 26	272 95	1,254 31	.....	1,254 31	406 09	375 00	307 71	Lincoln.
.....	524 31	4 50	519 81	.....	519 81	165 20	157 00	330 33	
.....	592 91	85 60	507 31	.....	507 31	654 34	555 46	223 02	
.....	1,019 00	.....	1,019 00	.....	1,019 00	900 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	121 00	
328 00	2,581 69	355 00	2,026 69	2 66	2,024 03	917 60	.....	.....	
653 29	.....	.....	.....	.....	.....	290 90	1,082 65	36 30	
64 00	3,317 11	505 80	2,811 31	31 13	2,780 18	675 00	.....	324 69	
50 30	.....	.....	.....	.....	.....	.....	.....	817 24	
.....	.....	.....	.....	.....	.....	.....	.....	1,457 28	
403 02	2,073 05	112 60	1,960 45	.....	1,960 45	1,721 68	.....	101 78	Manitoulin.
.....	500 00	.....	500 00	.....	500 00	500 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
237 25	914 99	251 43	663 56	.....	663 56	569 85	.....	.....	
158 56	.....	.....	.....	.....	.....	308 15	.....	.....	
.....	1,101 48	.....	1,101 48	.....	1,101 48	.....	.....	8 00	
.....	.....	.....	.....	.....	.....	850 00	.....	77 15	
.....	.....	.....	.....	.....	.....	.....	.....	166 33	
1,091 00	4,808 71	1,802 48	3,006 23	.....	3,006 23	1,588 83	1,828 58	1,807 52	Middlesex.
.....	.....	.....	1,300 00	.....	1,300 00	.....	.....	1,300 00	
.....	.....	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
.....	1,808 94	260 00	1,548 94	.....	1,548 94	.....	.....	325 94	
.....	.....	.....	.....	.....	.....	.....	.....	1,483 00	
712 92	3,603 32	1,250 00	2,353 32	35 33	2,317 99	1,436 52	39 33	46 20	
880 91	.....	.....	.....	.....	.....	325 35	1,418 03	170 60	
.....	6,138 61	2,500 00	3,638 61	219 31	3,419 30	500 00	.....	165 00	
90 00	.....	.....	.....	.....	.....	.....	.....	1,615 62	
250 00	.....	.....	.....	.....	.....	.....	.....	3,677 99	
316 15	2,459 05	1,341 00	1,118 05	.....	1,118 05	1,884 28	.....	631 07	Muskoka.
.....	500 00	.....	500 00	.....	500 00	500 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
232 90	1,196 33	15 30	1,181 03	.....	1,181 03	539 86	.....	15 00	
259 39	.....	.....	.....	.....	.....	331 47	.....	42 11	
.....	1,356 83	32 00	1,324 83	.....	1,324 83	600 00	.....	71 75	
.....	.....	.....	.....	.....	.....	.....	.....	319 42	
.....	.....	.....	.....	.....	.....	.....	.....	365 66	
488 34	2,586 74	1,096 98	1,489 76	.....	1,489 76	2,188 90	.....	340 32	Nipissing.
.....	512 30	.....	512 30	.....	512 30	500 00	.....	.....	
1 70	.....	.....	.....	.....	.....	.....	.....	18 70	
167 95	1,447 81	100 00	1,347 81	.....	1,347 81	1,025 41	.....	20 00	
174 50	.....	.....	.....	.....	.....	366 05	.....	.....	
.....	2,179 25	237 33	1,941 92	.....	1,941 92	150 00	.....	220 00	
.....	.....	.....	.....	.....	.....	450 00	.....	951 20	
.....	.....	.....	.....	.....	.....	.....	.....	408 05	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
NORFOLK:						
Simcoe ...	Sheriff	F. S. Snider	2,163 32	.....	2,163 32	1,712 14
	Surrogate Judge ..	Judge Boles.....	711 00	.....	770 50	711 00
	Local Master.....	"	59 50	.....	.....	.....
	Crown Attorney...	T. R. Slaght, K.C.	1,048 81	.....	3,358 31	471 96
	Clerk of the Peace.	"	2,309 50	.....	.....	1,548 24
	Local Registrar ..	C. C. Rapelje....	257 55	675 00	3,132 34	815 90
	County Court Cl'k.	"	600 15	.....	.....	501 21
	SurrogateRegistrar	"	1,599 64	.....	.....	1,113 33
NORTHUMBERLAND AND DURHAM:						
	Sheriff	D. J. Nesbitt.....	3,249 63	.....	3,249 63	2,479 57
	Surrogate Judge...	Judge Ward.....	Commuted	1,000 00	1,000 00	.....
	Local Master	Judge Roger.....	137 90	.....	137 90	127 10
Cobourg ..	Crown Attorney...	W. F. Kerr.....	938 26	.....	1,981 19	731 70
	Clerk of the Peace.	"	1,042 93	.....	.....	698 86
	Local Registrar ..	John T. Field ...	85 00	750 00	4,820 00	835 00
	County Court Clerk	"	723 35	.....	.....	723 35
	SurrogateRegistrar	"	3,261 65	.....	.....	3,261 65
ONTARIO:						
Whitby ..	Sheriff	J. F. Paxton	2,534 31	.....	2,534 31	2,157 90
	Surrogate Judge...	G. Y. Smith.....	1,000 00	.....	1,047 50	1,000 00
	Local Master .. .	"	47 50	.....	.....	37 50
	Crown Attorney...	J.E.Farewell, KC	824 60	.....	2,184 80	539 55
	Clerk of the Peace.	"	1,360 20	.....	.....	890 25
	Local Registrar...	Horace Bascom..	59 55	675 00	3,630 42	734 55
	County Court Cl'k.	"	651 80	.....	.....	651 80
	SurrogateRegistrar	"	2,244 07	.....	.....	2,244 07
OXFORD:						
Woodstock	Sheriff	Wm. McGhee....	2,976 64	.....	2,976 64	2,317 01
	Surrogate Judge ..	‡Judge Wallace.	commuted	1,000 00	1,000 00	.....
	Local Master	W. T. McMullen.	283 50	.....	383 95	74 00
	Deputy Registrar..	"	100 45	.....	.....	54 55
	Crown Attorney...	R. N. Ball	811 70	.....	2,071 01	620 00
	Clerk of the Peace.	"	1,259 31	.....	.....	759 48
	Deputy Clerk of the Crown.	James Canfield..	69 00	450 00	4,618 11	435 00
	County Court Clerk	"	966 30	.....	.....	670 00
PARRY SOUND:	SurrogateRegistrar	"	3,132 81	.....	.....	2,480 00
Parry Sound	Sheriff	Sam'l Armstrong	2,626 77	750 00	3,376 77	2,674 75
	Surrogate Judge ..	Judge Powell....	.....	*500 00	523 00	500 00
	Local Master.....	"	23 00	.....	.....	23 00
	Crown Attorney...	W. L. Haight. ..	646 09	250 00	1,265 85	694 00
	Clerk of the Peace.	"	369 76	.....	.....	162 47
	Local Registrar...	E. Jordan.....	117 80	600 00	1,503 99	717 80
	District Court Cl'k.	"	455 90	.....	.....	455 90
	SurrogateRegistrar	"	330 29	.....	.....	330 29
PEEL:						
Brampton.	Sheriff	Nathan Henderson	1,775 46	.....	1,775 46	1,464 47
	Surrogate Judge...	Judge McGibbon	709 05	.....	843 90	709 05
	Local Master	"	134 85	.....	.....	134 85
	Crown Attorney...	†W.H.McFadden, K.C.	323 18	.....	961 76	270 83
	Clerk of the Peace.	"	638 58	.....	.....	526 19
	Local Registrar...	J. B. Dixon.....	201 95	600 00	2,464 74	761 95
	County Court Cl'k.	"	306 00	.....	.....	306 00
	SurrogateRegistrar	"	1,356 79	.....	.....	1,356 79

*By R.S.O. Cap. 58, Sec. 17. ‡Appointed Local Master, pro tem, by O.-in-C. 14th March, 1916.
†Walter S. Morphy, appointed by O.-in-C. 28th February, 1916.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts,	Amount paid to Province under R.S.O. Cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
495 42	2,207 56	755 90	1,451 66	.....	1,451 66	791 63	640 35	731 34	Norfolk.
.....	711 00	.....	711 00	.....	711 00	.....	.....	711 00	
.....	.....	.....	.....	.....	.....	.....	.....	59 50	
338 05	3,078 49	765 57	2,312 92	31 29	2,281 63	806 65	202 00	40 16	
720 24	.....	.....	.....	.....	.....	195 25	2,045 80	68 45	
9 30	2,840 04	80 35	2,759 69	25 96	2,733 73	675 00	.....	257 55	
130 75	.....	.....	.....	.....	.....	.....	.....	600 15	
269 55	.....	.....	.....	.....	.....	.....	.....	1,599 64	
785 59	3,265 16	1,299 59	1,965 57	.....	1,965 57	1,020 37	872 36	1,356 90	Northumberland and Durham.
.....	.....	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....	
54 50	181 60	.....	181 60	.....	181 60	.....	.....	137 90	
308 00	2,184 30	449 47	1,734 83	.....	1,734 83	836 96	36 25	65 05	
445 74	.....	.....	.....	.....	.....	170 60	786 79	85 54	
.....	4,820 00	656 20	4,163 80	481 90	3,681 90	750 00	.....	85 00	
.....	.....	.....	.....	.....	.....	.....	.....	723 35	
.....	.....	.....	.....	.....	.....	.....	.....	3,261 65	
441 09	2,598 94	780 18	1,818 76	.....	1,818 76	1,071 67	494 78	967 86	Ontario.
.....	1,037 50	.....	1,037 50	.....	1,037 50	.....	.....	1,000 00	
.....	.....	.....	.....	.....	.....	.....	.....	47 50	
156 50	2,129 71	500 76	1,628 95	.....	1,628 95	666 40	.....	158 20	
543 41	.....	.....	.....	.....	.....	175 31	1,153 89	21 00	
.....	3,630 42	335 00	3,295 42	109 09	3,186 33	675 00	.....	59 55	
.....	.....	.....	.....	.....	.....	.....	.....	651 80	
.....	.....	.....	.....	.....	.....	.....	.....	2,244 07	
733 20	3,050 21	1,203 34	1,846 87	.....	1,846 87	963 55	715 11	1,297 98	Oxford.
.....	1,000 00	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....	
125 36	311 76	50 00	261 76	.....	261 76	.....	.....	283 50	
57 85	.....	.....	.....	.....	.....	.....	.....	100 45	
115 00	1,933 35	.....	1,933 35	.....	1,933 35	369 70	.....	442 00	
438 87	.....	.....	.....	.....	.....	149 00	1,042 40	67 91	
155 00	4,570 00	328 80	4,241 20	520 60	3,720 60	450 00	.....	69 00	
70 00	.....	.....	.....	.....	.....	.....	.....	966 30	
760 00	.....	.....	.....	.....	.....	.....	.....	3,132 81	
546 24	3,220 99	1,714 11	1,506 88	.....	1,506 88	2,436 89	.....	939 88	Parry Sound.
.....	523 00	.....	523 00	.....	523 00	500 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	23 00	
90 00	1,091 91	175 00	916 91	.....	916 91	809 59	.....	86 50	
145 44	.....	.....	.....	.....	.....	352 21	.....	17 55	
.....	1,503 99	11 90	1,492 09	.....	1,492 09	600 00	.....	117 80	
.....	.....	.....	.....	.....	.....	.....	.....	455 90	
.....	.....	.....	.....	.....	.....	.....	.....	330 29	
355 06	1,819 53	754 50	1,065 03	.....	1,065 03	537 88	520 16	717 42	Peel.
.....	843 90	4 00	839 90	.....	839 90	.....	.....	709 05	
.....	.....	.....	.....	.....	.....	.....	.....	134 85	
188 05	1,248 32	254 25	994 07	.....	994 07	259 65	.....	63 53	
263 25	.....	.....	.....	.....	.....	99 00	509 35	30 23	
.....	2,424 74	227 38	2,197 36	.....	2,197 36	600 00	.....	201 95	
.....	.....	.....	.....	.....	.....	.....	.....	306 00	
.....	.....	.....	.....	.....	.....	.....	.....	1,356 79	

APPENDIX F.—Report of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
PERTH: Stratford.	Sheriff	Thomas Magwood	2,459 11	.....	2,459 11	1,781 01
	Surrogate Judge..	Judge Barron ...	commuted	873 00	1,723 00	873 00
	Local Master	"	commuted	850 00	.....	850 00
	Crown Attorney ..	G. G. McPherson K.C.	808 18	.....	2,447 30	723 18
	Clerk of the Peace.	"	1,639 12	.....	.....	1,072 72
	Local Registrar ..	E. Sydney Smith,	782 75	675 00	5,210 41	1,413 85
	County Court Clerk	" K.C.	1,077 23	.....	.....	678 69
	Surrogate Registrar	"	2,675 43	.....	.....	2,584 13
PETERBOROUGH: Peterboro:	Sheriff	J. A. Hall.....	2,400 07	.....	2,400 07	1,988 27
	Surrogate Judge ..	Judge Huycke...	918 50	.....	1,186 10	918 50
	Local Master	"	267 60	.....	.....	7 00
	Crown Attorney...	G. W. Hatton ...	790 85	.....	2,045 73	414 35
	Clerk of the Peace.	" ..	1,254 88	.....	.....	604 99
	Local Registrar ...	G. Sherry	394 44	675 00	4,104 05	951 74
	County Court Clerk	"	1,494 40	.....	.....	1,377 70
	Surrogate Registrar	"	1,540 21	.....	.....	1,402 29
PRESCOTT & RUSSELL: L'Original	Sheriff.....	Albert Hagar..: Judge Constantineau.	1,615 65	.....	1,615 65	1,182 71
	Surrogate Judge ..	"	548 50	.....	584 00	548 50
	Local Master.....	"	35 50	.....	.....	15 40
	Crown Attorney...	John Maxwell...	314 30	.....	1,306 80	281 30
	Clerk of the Peace.	"	992 50	.....	.....	896 50
	Local Registrar....	Joseph Bélanger	55 20	675 00	2,159 01	727 90
	County Court Clerk	"	377 35	.....	.....	371 00
	Surrogate Registrar	"	1,051 46	.....	.....	948 96
PRINCE EDWARD: Picton....	Sheriff	James Gibson ...	1,288 71	.....	1,288 71	1,159 34
	Surrogate Judge..	Judge Morrison.	580 00	.....	744 59	580 00
	Local Master.....	"	164 59	.....	.....	157 19
	Crown Attorney...	R. H. Hubbs	161 16	.....	709 51	159 16
	Clerk of the Peace.	"	548 35	.....	.....	350 85
	Local Registrar...	Nehemiah Gilbert	100 90	600 00	2,244 88	700 90
	County Court Clerk	"	404 95	.....	.....	404 95
	Surrogate Registrar	"	1,139 03	.....	.....	1,139 03
RAINY RIVER: Fort Frances ..	Sheriff.....	W. A. Baker....	1,698 86	750 00	2,448 86	2,167 43
	Surrogate Judge ..	Judge Fitch.....	.....	*500 00	500 00	500 00
	Local Master.....	"	.....	.....	.....	.....
	Crown Attorney...	†W.F.Langwort'y	237 80	250 00	754 13	95 00
	Clerk of the Peace.	" K.C.	266 33	.....	.....	161 63
	Local Registrar ...	Wm. H. Elliott..	44 00	450 00	1,040 70	382 00
	District Court Clerk	" ..	430 70	.....	.....	430 70
	Surrogate Registrar	" ..	116 00	.....	.....	116 00
RENFREW: Pembroke	Sheriff	Alex. Morris....	3,037 47	.....	3,037 47	2,649 31
	Surrogate Judge ..	Judge Fisher....	407 85	.....	431 35	407 85
	Local Master.....	"	23 50	.....	.....	23 50
	Crown Attorney...	J. H. Burritt, K.C.	137 14	.....	750 14	122 70
	Clerk of the Peace.	"	613 00	.....	.....	376 87
	Local Registrar...	H. W. Perrett...	221 49	600 00	2,537 91	821 49
	County Court Clerk	" ..	677 64	.....	.....	677 64
	Surrogate Registrar	" ..	1,038 78	.....	.....	1,038 78

* By R.S.O. Cap. 58, Sec. 17. † Pro tem by O.-in-C. 9th May, 1914.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. Cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively			County or District.
						From Province,	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
725 86	2,506 87	747 55	1,759 32	.....	1,759 32	905 13	608 00	945 98	Perth
.....	1,723 00	.....	1,723 00	.....	1,723 00	873 00	.....	.....	
.....	.....	.....	.....	.....	.....	850 00	.....	.....	
119 00	2,578 41	388 00	2,190 41	19 04	2,171 37	631 18	.....	177 00	
663 51	.....	.....	.....	.....	.....	127 95	927 07	17 70	
13 00	4,984 52	1,044 75	3,939 77	369 39	3,570 38	675 00	.....	782 75	
191 22	.....	.....	.....	.....	.....	.....	.....	1,077 23	
103 63	.....	.....	.....	.....	.....	.....	.....	2,675 43	
404 55	2,392 82	888 19	1,504 63	.....	1,504 63	950 78	589 75	859 54	Peterborough
.....	983 00	.....	983 00	.....	983 00	.....	.....	918 50	
57 50	.....	.....	.....	.....	.....	.....	.....	267 60	
70 00	1,303 51	422 00	881 51	.....	881 51	537 85	45 50	207 50	
214 17	.....	.....	.....	.....	.....	142 20	1,032 24	80 44	
112 50	3,920 18	651 50	3,268 68	103 74	3,164 94	675 00	.....	394 44	
30 45	.....	.....	.....	.....	.....	.....	.....	1,494 40	
45 50	.....	.....	.....	.....	.....	.....	.....	1,540 21	
416 90	1,599 61	916 08	683 53	.....	683 53	460 38	401 39	753 88	Prescott and Russell.
.....	563 90	.....	563 90	.....	563 90	.....	.....	548 50	
.....	.....	.....	.....	.....	.....	.....	.....	35 50	
.....	1,222 55	.....	1,222 55	.....	1,222 55	133 45	115 85	65 00	
44 75	.....	.....	.....	.....	.....	223 23	718 02	51 25	
4 40	2,153 04	527 70	1,625 34	.....	1,625 34	675 00	.....	55 20	
18 75	.....	.....	.....	.....	.....	.....	.....	377 35	
82 03	.....	.....	.....	.....	.....	.....	.....	1,051 46	
164 90	1,324 24	882 95	441 29	.....	441 29	551 50	496 90	240 31	Prince Edward.
.....	745 59	20 50	725 09	.....	725 49	.....	.....	580 00	
8 40	.....	.....	.....	.....	.....	.....	.....	164 59	
3 72	742 96	242 00	500 96	.....	500 96	110 16	.....	51 00	
229 23	.....	.....	.....	.....	.....	60 72	486 13	1 50	
.....	2,244 88	39 00	2,205 88	.....	2,205 88	600 00	.....	100 90	
.....	.....	.....	.....	.....	.....	.....	.....	404 95	
.....	.....	.....	.....	.....	.....	.....	.....	1,139 03	
553 91	2,721 34	990 33	1,731 01	.....	1,731 01	1,848 80	.....	600 06	Rainy River
.....	500 00	.....	500 00	.....	500 00	500 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
63 45	436 48	54 36	382 12	.....	382 12	487 00	.....	.....	
116 40	.....	.....	.....	.....	.....	266 33	.....	.....	
112 00	1,040 70	471 75	568 95	.....	568 95	450 00	.....	44 00	
.....	.....	.....	.....	.....	.....	.....	.....	430 70	
.....	.....	.....	.....	.....	.....	.....	.....	116 00	
196 92	2,846 23	1,344 48	1,501 75	.....	1,501 75	907 41	937 62	1,192 44	Renfrew.
.....	446 75	.....	446 75	.....	446 75	.....	.....	407 85	
15 40	.....	.....	.....	.....	.....	.....	.....	23 50	
94 34	887 39	240 00	647 39	.....	647 39	137 14	.....	.....	
293 48	.....	.....	.....	.....	.....	35 00	522 00	56 00	
.....	2,537 91	156 00	2,381 91	.....	2,381 91	600 00	.....	221 49	
.....	.....	.....	.....	.....	.....	.....	.....	677 64	
.....	.....	.....	.....	.....	.....	.....	.....	1,038 78	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
SIMCOE:						
Barrie....	Sheriff	W. McL. Harvey	3,499 20	.....	3,499 20	3,262 39
	Surrogate Judge...	Judge Vance ...	commuted	1,000 00	1,000 00	.....
	Local Master.....	J. R. Cotter.....	68 00	.....	2,984 03	.....
	Crown Attorney...	"	1,197 74	.....	.....	922 04
	Clerk of the Peace.	"	1,718 29	.....	.....	1,121 75
	Local Registrar...	John McCosh....	216 70	750 00	2,309 70	966 70
	County Court Clerk	"	1,343 00	.....	.....	1,343 00
	Surrogate Regist'r.	E. A. Little.....	3,073 90	.....	3,073 90	3,073 90
STORMONT, DUNDAS AND GLENGARRY:						
Cornwall .	Sheriff	W. R. Mack.....	2,703 87	.....	2,703 87	2,165 79
	Surrogate Judge...	Judge O'Reilly..	1,000 00	.....	1,440 00	1,000 00
	Local Master.....	"	commuted	440 00	.....	440 00
	Crown Attorney...	James Dingwall.	317 50	.....	1,040 98	230 75
	Clerk of the Peace.	"	723 48	.....	.....	385 53
	Local Registrar...	J. A. McDougald	61 25	750 00	4,316 72	686 25
	County Court Clerk	"	962 05	.....	.....	962 05
	Surrogate Regist'r.	"	2,543 42	.....	.....	2,543 42
SUDBURY:						
Sudbury..	Sheriff	Alex. Irving	5,140 78	‡950 00	6,090 78	5,218 12
	Surrogate Judge...	Judge Kehoe	.....	*500 00	556 00	500 00
	Local Master	"	56 00	.....	.....	36 00
	Crown Attorney...	†G. M. Miller ...	4,849 13	250 00	5,532 04	4,221 93
	Clerk of the Peace.	"	433 91	.....	.....	253 66
	Local Registrar...	John D. Shipley .	184 15	150 00	2,454 68	334 15
	Dist. Court Clerk..	"	1,434 57	450 00	.....	1,884 57
	Surrogate Regist'r.	"	235 96	.....	.....	235 96
TEMISKAMING:						
Haileybury .	Sheriff	George Caldbick.	4,671 28	1,000 00	5,671 28	4,958 53
	Surrogate Judge...	Judge Hartman.	.....	*500 00	536 80	500 00
	Local Master.....	"	36 80	.....	.....	19 10
	Crown Attorney...	F. L. Smiley....	972 50	.....	1,701 20	829 70
	Clerk of the Peace.	"	478 70	250 00	.....	619 20
	Local Registrar ...	T. J. Meagher...	338 50	150 00	3,276 05	488 50
	District Court Cl'rk	"	2,047 05	450 00	.....	2,497 05
	Surrogate Registrar	"	290 50	.....	.....	290 50
THUNDER BAY:						
Port Arthur . ..	Sheriff	A. W. Thompson.	6,845 92	1,000 00	7,845 92	6,653 41
	Surrogate Judge...	Judge O'Leary ..	.....	*500 00	603 60	500 00
	Local Master.....	"	103 60	.....	.....	92 90
	Crown Attorney...	W.F.Langworthy,	1,414 20	250 00	2,020 85	1,373 10
	Clerk of the Peace.	" K.C.	356 65	.....	.....	166 00
	Local Registrar...	T. S. T. Smellie.	568 53	600 00	3,630 48	1,168 53
	Dist. Court Clerk..	"	1,979 17	.....	.....	1,979 17
	Surrogate Regist'r.	"	482 78	.....	.....	482 78
VICTORIA:						
Lindsay .	Sheriff	A. E. Vrooman..	1,339 22	.....	1,339 22	1,111 62
	Surrogate Judge...	Judge McMillan.	493 40	.....	493 40	493 40
	Local Masters.....	"	.....	.....	.....	.....
	Crown Attorney ...	§T. H. Stinson...	241 50	.....	930 87	180 50
	Clerk of the Peace.	"	689 37	.....	.....	315 94
	Local Registrar...	T. H. Sootheran.	28 25	675 00	2,785 29	703 25
	County Court Clerk	"	803 19	.....	.....	803 19
	Surrogate Regist'r,	"	1,278 85	.....	.....	1,278 85

*By R.S.O., Cap. 58, Sec. 17. †G. M. Miller, pro tem O.-in-C. 28th Oct., 1914.
‡$200 of which is salary as District Treasurer. § O.-in-C. 30th January, 1915.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officers from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
585 18	3,847 57	2,038 00	1,809 57	.....	1,809 57	1,072 68	856 36	1,560 16	Simcoe-
.....	1,000 00	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....	
.....	3,029 24	424 72	2,604 52	70 90	2,533 62	.....	.....	68 00	
266 70	.....	.....	.....	.....	.....	1,096 96	.....	100 78	
718 75	.....	.....	.....	.....	.....	321 02	1,397 27	....	
.....	2,309 70	120 00	2,189 70	.....	2,189 70	750 00	.....	216 70	
.....	.....	.....	.....	.....	.....	.....	.....	1,343 00	
.....	3,073 90	274 55	2,799 35	29 94	2,769 41	.....	.....	3,073 90	
721 90	2,887 69	1,038 73	1,848 96	.....	1,848 96	886 13	719 89	1,097 85	
.....	1,440 00	.....	1,440 00	.....	1,440 00	.....	.....	1,000 00	Stormont,
.....	.....	.....	.....	.....	.....	440 00	.....	.....	Dundas
145 80	1,236 62	630 81	605 81	.....	605 81	277 90	10 70	28 90	and Glen-
474 54	.....	.....	.....	.....	.....	98 30	514 71	110 47	garry.
125 00	4,316 72	1,352 48	2,964 24	46 42	2,917 82	750 00	.....	61 25	
.....	.....	.....	.....	.....	.....	.....	.....	962 05	
.....	.....	.....	.....	.....	.....	.....	.....	2,543 42	
1,101 80	6,319 92	2,550 50	3,769 42	.....	3,769 42	4,506 67	.....	1,584 11	
.....	567 80	.....	567 80	.....	567 80	500 00	.....	.....	Sudbury.
31 80	.....	.....	.....	.....	.....	.....	.....	56 00	
1,116 50	5,731 49	1,538 50	4,192 99	.....	4,192 99	4,632 41	.....	899 13	
139 40	.....	.....	.....	.....	.....	342 59	.....	91 32	
.....	2,454 68	.....	2,454 68	.....	2,454 68	600 00	.....	184 15	
.....	.....	.....	.....	.....	.....	.....	.....	1,434 57	
.....	.....	.....	.....	.....	.....	.....	.....	235 96	
1,426 15	6,384 68	2,110 25	4,274 43	.....	4,274 43	2,426 95	.....	3,244 33	
.....	519 10	.....	519 10	.....	519 10	500 00	.....	.....	Temiskam-
.....	.....	.....	.....	.....	.....	.....	.....	36 80	ing
193 10	1,739 85	1,040 00	699 85	.....	699 85	972 50	.....	.....	
97 85	.....	.....	.....	.....	.....	728 70	.....	.....	
.....	3,276 05	595 75	2,680 30	18 03	2,662 27	150 00	.....	338 50	
.....	.....	.....	.....	.....	.....	450 00	.....	2,047 05	
.....	.....	.....	.....	.....	.....	.....	.....	290 50	
1,102 82	7,755 23	3,174 94	4,580 29	.....	4,580 29	4,460 69	.....	3,385 23	Thunder
.....	592 90	18 00	574 90	.....	574 90	500 00	.....	.....	Bay.
.....	.....	.....	.....	.....	.....	.....	.....	103 60	
564 20	2,303 30	108 00	2,195 30	.....	2,195 30	1,664 20	.....	.....	
200 00	.....	.....	.....	.....	.....	356 65	.....	.....	
.....	3,630 48	613 20	3,017 28	53 46	2,963 82	600 00	.....	568 53	
.....	.....	.....	.....	.....	.....	.....	.....	1,979 17	
.....	.....	.....	.....	.....	.....	.....	.....	482 78	
372 41	1,484 03	453 06	1,030 97	.....	1,030 97	474 14	486 89	378 19	Victoria.
.....	493 40	.....	493 40	.....	493 40	.....	.....	493 40	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	496 44	210 22	286 22	.....	286 22	241 50	.....	.....	
.....	.....	.....	.....	.....	.....	62 65	542 72	84 00	
.....	2,785 29	493 45	2,291 84	.....	2,291 84	675 00	.....	28 25	
.....	.....	.....	.....	.....	.....	.....	.....	803 19	
.....	.....	.....	.....	.....	.....	.....	.....	1,278 85	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
WATERLOO: Berlin....	Sheriff	H. G. Lackner...	2,756 64	.....	2,756 64	2,209 53
	Surrogate Judge...	Judge Reade....	1,000 00	.....	1,000 00	.....
	Local Master.....	J. J. A. Weir	308 10	.....	308 10	244 70
	Crown Attorney ...	W.H.Bowlby,K.C.	505 90	.....	1,707 02	325 50
	Clerk of the Peace.	"	1,201 12	.....	.....	1,150 82
	Local Registrar ...	E. J. Beaumont..	143 76	675 00	1,845 41	814 56
	County Court Clerk	"	1,026 65	.....	.....	928 27
	Surrogate Regist'r.	John M. Scully.	2,726 78	.....	2,726 78	2,392 79
WELLAND: Welland..	Sheriff	James Smith....	2,769 15	.....	2,769 15	2,649 92
	Surrogate Judge...	Judge Livingston.	784 50	.....	1,001 10	784 50
	Local Master.....	"	216 60	.....	.....	216 60
	Crown Attorney ...	T. D. Cowper....	1,589 00	.....	4,134 42	1,180 00
	Clerk of the Peace.	"	2,545 42	.....	.....	1,634 89
	Local Registrar ...	J. E. Cohoe.. ...	276 92	800 00	3,661 91	1,076 92
	County Court Clerk	"	1,082 55	.....	.....	1,082 55
	Surrogate Regist'r.	‡ "	1,502 44	.....	.....	1,502 44
WELLINGTON: Guelph ...	Sheriff	A. S. Allan	2,463 70	.....	2,463 70	2,006 92
	Surrogate Judge...	Judge Chadwick.	commuted	1,000 00	1,000 00	.....
	Local Master ... } Local Registrar . }	W.H.Kingston, " K.C.	commuted	2,000 00	2,000 00	.....
	Crown Attorney...	A.H. Macdonald, K.C.	563 74	.....	2,561 01	339 54
	Clerk of the Peace.	"	1,997 27	.....	.....	1,953 24
	County Court Clerk	Wm. Carroll	600 65	.....	2,832 16	547 20
	Surrogate Regist'r.	"	2,231 51	.....	.....	2,025 41
WENTWORTH: Hamilton	Sheriff	J. T. Middleton..	7,215 33	.....	7,215 33	6,031 25
	Surrogate Judge...	Judge Snider....	1,500 00	.....	1,500 00	.....
	"	Judge Monck....	1,000 00	.....	1,393 00	1,000 00
	Local Master.....	"	393 00	.....	.....	.....
	Deputy Registrar .	T. H. A. Begue. K.C.....	36 00	250 00	286 00	244 34
	Crown Attorney ...	S. F. Washington, K.C.....	5,050 89	.....	7,364 11	3,505 27
	Clerk of the Peace.	"	2,313 22	.....	.....	1,518 23
	Deputy Clerk of the Crown	T.H.A.Begue,K.C.	144 05	500 00	8,511 27	560 72
	County Court Clerk	"	3,469 15	.....	.....	3,469 15
	Surrogate Regist'r.	"	4,398 07	.....	.....	4,398 07
YORK: Toronto .	Sheriff	Alex. McCowan .	12,131 30	.....	12,131 30	10,121 56
	Surrogate Judges	Judge Winchester	2,600 00	.....	2,600 00	.....
		Judge Morgan...	1,600 00	.....	1,600 00	.....
		Judge Morson ...	1,600 00	.....	1,600 00	.....
		Judge Denton ...	1,600 00	.....	1,600 00	.....
		JudgeCoatsworth	1,600 00	.....	1,600 00	.....
	Crown Attorney...	R. H. Greer ,....	8,605 10	.....	8,605 10	5,979 70
	Clerk of the Peace	H. E. Irwin, K.C.	9,341 15	.....	9,341 15	7,216 04
	County Court Clerk	*John Shaw.....	20,624 05	.....	20,624 05	20,624 05
	SurrogateRegist'r .	A. F.Wallis	19,312 63	.....	19,312 63	19,312 63
TORONTO:	Sheriff	Fred'k Mowat...	31,718 80	.....	31,718 80	27,239 39
	Crown Attorney...	J.W.S.Corley,K.C.	397 38	†6,000 00	6,397 38	6,397 38

* Appointed O.-in-C. 16th October, 1915. † Commuted. ‡ Miss Willson, S.R. pro tem.

Officers throughout the Province of Ontario, etc.—Concluded.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
682 30	2,891 83	1,100 85	1,790 98	.....	1,790 98	783 44	454 84	1,518 36	Waterloo.
.....	1,000 00	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
94 30	339 00	5 70	333 30	.....	333 30	.....	.....	308 10	
183 25	1,964 72	260 00	1,704 72	.....	1,704 72	505 90	.....	.....	
305 15	.....	.....	.....	.....	.....	98 25	1,000 00	102 87	
.....	1,911 39	416 00	1,495 39	.....	1,495 39	675 00	.....	143 76	
168 56	.....	.....	.....	.....	.....	.....	.....	1,026 65	
370 91	2,763 70	637 64	2,126 06	.....	2,126 06	.....	.....	2,726 78	
547 50	3,197 42	1,091 40	2,106 02	.....	2,106 02	996 94	925 17	847 04	Welland.
.....	1,001 10	.....	1,001 10	.....	1,001 10	.....	.....	784 50	
.....	.....	.....	.....	.....	.....	.....	.....	216 00	
383 00	4,184 59	1,154 00	3,030 59	159 17	2,871 42	843 00	646 00	100 00	
986 70	.....	.....	.....	.....	.....	240 20	2,305 22	.....	
.....	3,661 91	1,009 54	2,652 37	15 23	2,637 14	800 00	.....	276 92	
.....	.....	.....	.....	.....	.....	.....	.....	1,082 55	
.....	.....	.....	.....	.....	.....	.....	.....	1,502 44	
561 74	2,658 66	917 43	1,741 23	.....	1,741 23	956 08	687 93	819 69	Wellington.
.....	1,000 00	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....	
.....	2,000 00	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....	
153 25	2,451 03	403 63	2,047 40	4 74	2,042 66	461 70	30 00	72 04	
5 00	.....	.....	.....	.....	.....	111 50	1,700 00	185 77	
37 55	2,731 51	412 30	2,319 21	.....	2,319 21	.....	.....	600 65	
121 35	.....	.....	.....	.....	.....	.....	.....	2,231 51	
1,135 75	7,167 00	2,744 54	4,422 46	.....	4,422 46	3,537 89	843 32	2,834 12	Wentworth
.....	1,500 00	.....	1,500 00	.....	1,500 00	.....	.....	1,500 00	
.....	1,000 00	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
.....	.....	.....	.....	.....	.....	.....	.....	393 00	
41 66	286 00	125 00	161 00	.....	161 00	250 00	.....	36 00	
1,761 77	7,650 71	1,707 70	5,943 01	1,521 50	4,421 51	4,719 14	.....	331 75	
865 44	.....	.....	.....	.....	.....	712 15	1,590 67	10 40	
83 33	8,511 27	2,434 19	6,077 08	1,869 37	4,207 71	500 00	.....	144 05	
.....	.....	.....	.....	.....	.....	.....	.....	3,469 15	
.....	.....	.....	.....	.....	.....	.....	.....	4,398 07	
2,633 56	12,755 12	6,130 63	6,624 49	112 05	6,512 44	8,572 68	798 77	2,759 85	York.
.....	.....	.....	2,600 00	.....	2,600 00	.....	.....	2,600 00	
.....	.....	.....	1,600 00	.....	1,600 00	.....	.....	1,600 00	
.....	.....	.....	1,600 00	.....	1,600 00	.....	.....	1,600 00	
.....	.....	.....	1,600 00	.....	1,600 00	.....	.....	1,600 00	
.....	.....	.....	1,600 00	.....	1,600 00	.....	.....	1,600 00	
2,790 20	8,769 90	2,661 35	6,108 55	1,604 27	4,504 28	7,595 22	1,009 88	.....	
3,974 65	11,190 69	4,240 00	6,950 69	2,025 34	4,925 35	3,180 10	5,711 30	449 75	
.....	20,624 05	4,752 60	15,872 05	10,684 85	5,187 20	.....	.....	20,624 05	
.....	19,312 63	4,664 22	14,648 41	9,583 57	5,064 84	.....	.....	19,312 63	
4,500 37	31,739 76	17,279 65	14,460 11	7,164 10	7,296 01	7,789 43	*942 72	22,986 65	Toronto.
.....	.....	.....	6,397 38	.....	6,397 38	6,000 00	.....	397 38	

* $27.00 payable by Dominion Government.
$439.00 payable by City of Toronto.

APPENDIX G.—Table showing the business of the High Court Division of the Supreme Court of Ontario, transacted in York County during 1915, compiled from statements furnished by the officers at Osgoode Hall.

Writs of summons issued. of which 56 were concurrent writs		2,606
Actions entered in Procedure Book commenced by writs issued during the year 1915		1,143
" " " " " previous year		45
" " " otherwise than by writ		513
Præcipe Orders issued		122
Court " "		743
Chamber " "		4,618
Records passed		502
Actions entered for trial with Jury		102
" " without a Jury		372
Actions tried with a Jury		71
" without a Jury		189
Judgments entered in default of appearance or pleading		254
" " without trial		109
" " after trial		181
Interlocutory judgments		4
Judgments for administration		8
" of the Master in Chambers		88
" under Con. Rule 600		46
" " " " 467		476
" in mechanics' lien actions		100
" of reference		20
" " official referees		240
" entered in respect of Writs issued in the year 1909		1
" " " " " 1910		4
" " " " " 1911		2
" " " " " 1912		3
" " " " " 1913		37
" " " " " 1914		300
" " " " " 1915		1,179
Total judgments entered		1,526
Approximate amount recovered on Judgments (exclusive of costs)	$3,895.029 94	
Amount of Taxed costs (including disbursements) on judgements of all kinds	$56,391 58	
Writs of Execution Fi. Fa. issued		750
" renewed, and Alias and Pluries Writs issued		116
Special writs (Habeas Corpus, etc.) issued		9
Amount of Jury fees paid City Treasurer	$288 00	
Petitions under The Quieting Titles Act		17
Certificates of Title under The Quieting Titles Act		7
Accountant's office:		
Amount of moneys paid into Court	$2,247,469 04	
" " " out of Court	$2,292,540 98	
Number of directions issued for payments of moneys into Court		1,915
" cheques issued		6,769
" certificates issued		132
" new accounts opened		1,000
Orders issued by the Master in Ordinary, in Winding-up Matters		51
References brought into the office of the Master in Ordinary:		
Trustees accounts		2
Partition or sale		0
Foreclosure		244
Administration		4
Title		2
Partnership accounts		0
Alimony		3
Winding up		25
Lunacy		8
Executors' accounts		1
Mechanics' liens		0
Heirs		2
Sale		12
Damages		3

APPENDIX G.—Table showing the business of the High Court Division of the Supreme Court of Ontario, transacted in York County, etc.—Continued.

Redemption or sale	2
Receivership	6
Settling conveyances	0
Specific performance	0
Accounts	12
Trial	1
	327

References before Official Referees—

	Mr. Cameron	Mr. Neville	Mr. Roche	Mr. McAndrew	Total
Sale				1	1
Specific Performance					0
Trial or assessment	13			4	17
Trustees and Executors' accounts					0
Winding up	16			2	18
Lunacy					0
Accounts					0
Mechanics' liens		319	16		335
Title					0
Partition or sale					0
Administration					0
Receivership				1	1
Foreclosure					0
Under Arbitration Act					0
Vendor and Purchaser					0
Partnership accounts				1	1
	29	319	16	9	373

Fees paid in law stamps (Stamps cancelled by Taxing officers not included):

Central office	Clerk Records and Writs	$12,000 40	$16,240 55
	Judgment Clerk	4,240 15	
Registrars' office	For Fee Fund	1,027 20	2,431 20
	For Shorthand Reporters' Fund	1,404 00	
Accountant's office			1,074 20
Official Referee Neville's office			720 00
Office of the Inspector and Referee (Quieting Titles)			155 80
" Master in Ordinary			4,049 24
" Clerk in Chambers			4,160 80
" Registrar of the Court of Appeal			2,051 10
			$30,882 89

APPENDIX H.—Table showing the number of actions tried or otherwise disposed of by the Judges of the High Court Division and of the Divisional Courts of the Appellate Division of the Supreme Court of Ontario, and the disposition thereof during the year ending Dec. 31st, 1915.

Trial Judges.

Actions tried or otherwise disposed of by the Judges of the High Court Division of the Supreme Court of Ontario.

County or District.	With a Jury.	Without a Jury.	Total.
Algoma	4	2	6
Brant	4	7	11
Bruce	4	2	6
Carleton	19	49	68
Dufferin	.....	1	1
Elgin	5	2	7
Essex	9	38	47
Frontenac	2	7	9
Grey	2	11	13
Haldimand	.....	3	3
Halton	1	3	4
Hastings	6	9	15
Huron	1	5	6
Kenora	.....	2	2
Kent	2	18	20
Lambton	2	10	12
Lanark	1	1	2
Leeds and Grenville	.....	7	7
Lennox and Addington	.....	.....	0
Lincoln	2	15	17
Manitoulin	.....	.....	0
Middlesex	14	20	34
Muskoka	.....	.....	0
Nipissing	1	10	11
Norfolk	1	.....	1
Northumberland and Durham	4	6	10
Ontario	3	1	4
Oxford	1	9	10
Parry Sound	4	4	8
Peel	3	1	4
Perth	3	20	23
Peterborough	7	2	9
Prescott and Russell	9	1	10
Prince Edward	.....	1	1
Rainy River	3	9	12
Renfrew	2	9	11
Simcoe	1	3	4
Stormont, Dundas and Glengarry	3	3	6
Sudbury	4	7	11
Temiskaming	7	13	20
Thunder Bay	6	14	20
Victoria	.....	4	4
Waterloo	3	7	10
Welland	6	5	11
Wellington	5	2	7
Wentworth	14	51	65
York	71	189	260
Totals	239	583	822

APPENDIX H.—Table showing the number of actions tried, etc.—Continued.

Judges in Chambers.	Allowed or varied.	Dismissed.	Standing for Judgment.	Total.
Toronto:—				
Appeals from the Masters in Chambers	17	27	.....	44
" Acting Masters in Chambers	3	1	.....	4
" Local Masters and other officers acting in Chambers	10	17	.....	27
Appeals from Official Referees	.....	.....	.....	.....
" Local Taxing Officers	.....	.....	.....	.....
" Taxing Officers at Toronto	1	2	.....	3
Motions, other than appeals	.....	.....	.....	1,761
Ottawa:—				
Appeals from Local Masters and other officers acting in Chambers	2	.....	.....	2
Motions, other than appeals	24	3	.....	27
London;—				
Appeals from Local Masters or other officers acting in Chambers	.....	.....	.....	.....
Motions, other than appeals	30	8	.....	38
Totals	87	58	.....	1,906

Weekly Courts.	Allowed.	Dismissed.	Standing for Judgment or Abandoned.	Total.
Toronto:—				
Appeals from reports and orders of Local Masters and Official Referees	27	19	.....	46
Appeals from awards and motions to set aside awards	.....	.....	.....	.....
Motions, other than appeals	661	76	9	746
Number struck off the list, no one appearing	.....	.....	.....	16
" of motions enlarged	.....	.....	.....	263
Ottawa:—				
Appeals from Local Judges	.....	.....	.....	.....
Appeals from reports of Local Masters and Official Referees	2	1	.....	3
Motions, other than appeals	20	6	.....	26
London:—				
Motions, other than appeals	48	5	1	54
Appeals from reports of Local Masters and Official Referees	1	.....	.....	1
Totals	759	107	10	1,155

Master in Chambers:—

Motions in respect of pleadings, for particulars, for discovery and for commissions to take evidence	421
Motions in respect of venue, to set aside jury notices and notices of trial and proceedings under quo warranto	85
Motions for judgments and orders	517
Motions setting aside judgments or orders, staying trials, and dismissing actions	589
Miscellaneous motions	670
Ex parte motions	480
Motions taken by the Master-in-Ordinary and Official Referees acting for the Master in Chambers	72
Total	2,834

APPENDIX H.—Table showing number of actions tried, etc.—Continued.

Appellate Division (Divisional Courts Nos. 1 & 2).	Allow'd.	Dis-missed.	Varied.	Standing for		With-drawn.	Total.
				Argu-ment.	Judg-ment.		
Appeals from Single or Trial Judges ..	49	173	24	44	25	3	318
Appeals from Board of County Judges.	.....	.....	.....	.....	.....	.....	.....
Appeals from Arbitrators	2	10	3	3	.....	.....	18
Cases stated by Arbitrators.....	1	.....	.....	.....	.....	.....	1
Appeals from Official Referees.....	4	8	2	5	.....	1	20
Appeals from the Ontario Railway and Municipal Board	2	3	2	.....	.....	.....	7
Election Recounts.....	1	1	.....	.....	.....	.....	2
Habeas Corpus Appeals.....	.....	.....	.....	.....	.....	.....	.....
Reserved and stated cases under criminal code	5	10	2	5	1	2	25
Appeals from County, District and Division Courts.....	30	128	11	15	3	.....	187
Appeals from Surrogate Courts.....	1	.....	.....	.....	2	.....	3
Appeals from Mining Commissioner....	1	.....	.....	.....	.....	.....	1
" " Local Masters	6	4	1	1	.....	.....	12
Submitted under Con. Questions Act...	.....	1	.....	.....	.....	.....	1
Referred under Orders in Council	.....	.....	.....	.....	.....	.....	.....
Totals.....	102	338	45	73	31	6	595

Motions to full Court	74
Orders and Certificates issued	538
Number of Cases (including motions) heard by Divisional Court No. 1	292
" " " " " " " No. 2	300
" " set down during 1915.....	584

NOTE.—The cases standing for argument were adjourned at the request of counsel, or were not ready to be heard when the December sittings closed.

APPENDIX "I."

TABLE showing the business in the office of the Surrogate Clerk, Osgoode Hall, Toronto, for the year ending December 31st, 1915.

Probate Certificates issued.....	5,509
Administration Certificates issued.....	2,645
Guardianship Certificates issued	75
Caveats fyled	96
Fees paid in Law Stamps	$4,319 90

APPENDIX J.—Table showing the Criminal business of the High Court Division of the Supreme Court of Ontario at its sittings throughout the Province during the year 1915.

County or District.	Bills.		Nolle prosequi.	Indictments quashed.	Traversed to the Sessions.	Number of persons pleading guilty.	Number of persons tried.		Verdicts after trial.				Number of days of sittings.
	True.	No.					With a Jury.	Without a Jury.	Guilty.	Not guilty.	Disagreed.	Reserved.	
Algoma	12	4	....	....	....	1	10	.....	6	6	....	....	13
Brant	1	....	....	....	....	....	1	.....	1	.....	....	....	2
Bruce	1	1	....	....	....	....	.....	.....	.....	.....	....	....	3
Carleton	6	....	....	....	....	1	5	.....	3	2	....	....	6
Dufferin	3	....	....	....	....	1	1	.....	3	.....	....	....	3
Elgin	1	....	....	....	....	....	1	.....	1	.....	....	....	2
Essex	5	....	....	....	2	1	2	.....	1	1	....	....	3
Frontenac	1	....	....	....	....	....	1	.....	1	.....	....	....	3
Grey	7	1	....	....	1	....	4	.....	2	2	....	....	12
Haldimand	....	....	....	....	....	....	.....	.....	.....	.....	....	....	2
Halton	1	....	....	....	....	....	1	.....	.....	1	....	....	3
Hastings	4	....	....	....	....	1	4	.....	1	3	....	....	5
Huron	....	....	....	....	....	....	.....	.....	.....	.....	....	....	5
Kenora	1	....	....	....	....	....	1	.....	1	.....	....	....	2
Kent	2	....	....	....	....	....	.....	2	.....	2	....	....	2
Lambton	2	....	....	....	....	....	2	.....	1	1	....	....	3
Lanark	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Leeds and Grenville	1	....	....	....	....	....	1	.....	.....	1	1	....	3
Lennox and Addington	4	....	....	....	....	....	3	.....	.....	3	3	....	5
Lincoln	1	1	....	....	....	....	1	.....	1	.....	....	....	7
Manitoulin	1	....	....	....	....	....	1	.....	1	.....	....	....	2
Middlesex	2	....	....	....	....	....	2	.....	2	.....	....	....	1
Muskoka	3	....	....	....	....	....	3	.....	.....	3	....	....	3
Nipissing	3	....	....	....	....	1	4	.....	2	1	....	....	3
Norfolk	2	....	....	....	....	....	2	.....	2	.....	....	....	4
Northumberland & D'm	2	....	....	....	....	....	2	.....	1	1	....	....	5
Ontario	4	....	1	....	....	....	3	.....	3	.....	....	....	4
Oxford	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Parry Sound	6	....	....	....	1	....	6	.....	3	3	....	....	19
Peel	1	....	....	....	....	....	1	.....	.....	1	....	....	2
Perth	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Peterborough	1	1	....	....	....	....	1	.....	1	.....	....	....	3
Prescott and Russell	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Prince Edward	4	....	....	....	*1	....	1	.....	1	.....	....	....	2
Rainy River	4	1	....	....	....	....	4	.....	.....	3	1	....	4
Renfrew	2	1	....	....	....	....	2	.....	.....	2	1	1	3
Simcoe	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Stormont, D's and G'y.	6	....	....	....	2	1	3	.....	1	2	....	....	6
Sudbury	1	....	....	....	....	....	1	.....	.....	1	....	....	2
Temiskaming	10	....	....	....	....	2	8	.....	5	3	....	2	9
Thunder Bay	5	3	....	....	1	5	.....	.....	3	2	2	....	4
Victoria	....	1	....	....	....	....	1	.....	.....	1	....	....	1
Waterloo	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Welland	3	1	....	....	....	....	3	.....	3	.....	....	....	7
Wellington	3	....	....	....	....	....	.....	.....	1	2	....	....	6
Wentworth	6	....	....	....	....	....	5	.....	3	2	....	....	6
York	49	10	....	....	....	5	40	.....	24	16	....	....	97
Totals	171	25	1	....	8	19	131	2	78	65	8	3	277

*Prisoner subsequently died.

PPENDIX K.—Table showing the business of the Courts of General Sessions of the Peace and of the District and County Court Judge's Criminal Court of the Province for the year 1915.

County or District.	Bills in Sessions.		Cases C. C. J. C. C.	Number of Persons Pleading Guilty.		Number of Persons Tried.		Verdicts after Trial.					Persons Accused.				Days of Sittings.	
						With Jury.	Without Jury.	Guilty.		Not Guilty.		Disagreed.	Sessions.		C. C. J. C. C.			
	True.	No.		Sessions.	C. C. J. C. C.	Sessions.	C. C. J. C. C.	Sessions.	C. C. J. C. C.	Sessions.	C. C. J. C. C.		Male.	Female.	Male	Female	Sessions.	C. C. J. C. C.
Algoma	8	4	52	1	13	8	41	1	24	6	17	1	14	.....	48	6	8	38
Brant	.....	.....	22	.....	3	.....	19	.....	7	.....	12	.....	.....	.....	18	1	.....	13
Bruce	.....	.....	22	.....	3	.....	22	.....	4	.....	5	5	.....	.....	22	.....	.....	38
Carleton	.....	.....	23	.....	4	1	31	.....	13	1	7	.....	1	.....	20	4	10	51
Dufferin	.....	.....	15	.....	5	.....	8	.....	1	.....	2	.....	.....	.....	8	.....	2	7
Elgin	7	.....	17	1	3	6	19	2	8	4	9	.....	6	1	18	1	8	30
Essex	1	.....	.....	.....	.....	1	30	1	20	.....	10	.....	1	.....	17	.....	7	23
Frontenac	5	.....	16	.....	6	5	16	4	11	1	5	.....	5	.....	16	.....	6	14
Grey	1	.....	16	.....	7	4	9	2	5	1	4	.....	4	.....	16	.....	6	15
Haldimand	1	.....	14	.....	2	1	14	.....	6	1	6	.....	1	.....	13	1	3	19
Halton	3	.....	7	.....	2	3	7	2	5	1	2	.....	3	.....	7	.....	2	7
Hastings	6	4	68	.....	19	6	68	3	46	3	22	.....	10	.....	67	1	8	136
Huron	3	.....	6	.....	5	.....	1	.....	5	.....	1	6	3	.....	6	.....	6	18
Kenora	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	4	.....	.....	4	.....	2	4
Kent	1	.....	9	.....	6	1	3	.....	1	1	2	.....	1	.....	7	2	2	17
Lambton	.....	.....	12	.....	5	.....	.....	.....	12	.....	5	.....	.....	.....	12	.....	.....	3
Lanark	.....	.....	22	.....	9	.....	6	.....	2	.....	4	.....	.....	.....	15	.....	2	17
Leeds and Grenville	1	1	47	1	37	2	10	.....	3	1	7	.....	2	.....	46	1	3	29
Lennox and Addington	2	.....	10	.....	3	2	10	.....	4	2	6	.....	2	.....	9	1	4	10
Lincoln	8	.....	14	1	11	8	3	4	3	4	.....	.....	8	.....	9	.....	9	17
Manitoulin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Middlesex	8	.....	23	.....	10	9	15	4	21	4	4	1	7	.....	23	2	18	44

Muskoka	1	.....	.....	.....	1	1	6	.....	2	1	3	.....	1	.....	6	.....	3	4
Nipissing	3	.....	12	1	4	3	12	1	9	2	3	.....	3	.....	11	1	6	9
Norfolk	3	2	13	.....	4	3	6	1	5	2	3	.....	6	.....	7	1	5	9
Northumberland and Durham	.....	.....	33	.....	2	.....	30	.....	19	.....	25	.....	.....	.....	29	1	6	43
Ontario	1	1	19	.....	6	.....	19	.....	16	.....	3	.....	.....	.....	19	.....	.....	23
Oxford	3	.....	15	.....	3	3	15	.....	12	2	3	1	3	.....	14	1	6	9
Parry Sound	1	.....	8	.....	2	1	6	.....	4	1	2	.....	1	.....	9	.....	2	7
Peel	1	.....	.....	3	1	1	3	.....	3	.....	.....	.....	1	.....	2	1	4	4
Perth	1	1	17	.....	7	1	10	.....	5	1	5	.....	2	.....	16	1	5	31
Peterborough	3	.....	10	.....	5	7	12	3	7	4	5	.....	5	2	12	.....	11	8
Prescott and Russell	.....	.....	6	.....	2	.....	6	.....	4	.....	2	.....	.....	.....	6	.....	2	9
Prince Edward	.....	.....	2	.....	2	.....	2	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	2
Rainy River	3	.....	.....	.....	.....	1	.....	.....	.....	1	.....	1	3	.....	.....	.....	4	.....
Renfrew	.....	.....	.....	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	1	.....	.....	1
Simcoe	6	.....	25	1	14	5	25	3	25	3	1	.....	6	.....	24	1	13	41
Stormont, Dundas and Glengarry	.....	.....	17	.....	14	.....	3	.....	2	.....	1	.....	.....	.....	17	.....	.....	30
Sudbury	.....	.....	36	.....	7	.....	36	.....	18	.....	18	18	.....	.....	36	.....	.....	25
Temiskaming	.....	.....	36	.....	21	.....	39	.....	33	.....	6	.....	.....	.....	33	6	.....	26
Thunder Bay	4	.....	30	2	3	2	27	2	13	.....	14	.....	3	1	29	1	7	40
Victoria	.....	.....	2	.....	1	.....	2	.....	1	.....	1	1	.....	.....	2	.....	2	5
Waterloo	.....	.....	17	.....	11	.....	17	.....	9	.....	2	2	.....	.....	15	2	.....	20
Welland	9	3	4	1	2	7	4	2	2	6	2	.....	10	.....	4	.....	4	4
Wellington	.....	.....	13	.....	11	.....	11	3	11	.....	.....	.....	3	.....	10	.....	4	17
Wentworth	1	.....	148	.....	44	.....	114	.....	54	.....	60	.....	.....	.....	153	5	14	47
York	121	16	406	21	146	26	323	19	192	9	128	.....	141	17	392	75	96	132
Totals	216	32	1,288	33	466	118	1,065	57	648	62	421	40	256	21	1,250	116	300	1,096

APPENDIX "L."

Copy of an Order-in-Council approved by His Honour the Lieutenant-Governor, the 7th day of December, A.D. 1915.

Upon consideration of the report of the Honourable the Attorney-General, dated 2nd December, 1915, relating to the position of enemy subjects with reference to probates and Letters of Administration during the war, the Committee of Council advise that in all probates and Letters of Administration hereafter issued there shall be inserted a notice as follows:—

"This grant is made upon the condition that no portion of the assets shall be distributed or paid during the war to any beneficiary or creditor who is a German, Austro-Hungarian, Turkish or Bulgarian subject or other alien enemy wherever resident, or to any one in his behalf or to or on behalf of any person resident in Germany, Austria-Hungary, Turkey or Bulgaria, or other enemy country of whatever nationality, without the express sanction of the Crown, acting through the Treasury, and if any distribution or payment is made contrary to this condition the grant of probate of Letters of Administration will be forthwith revoked."

The Committee further advise that instructions be given to all Surrogate Registrars throughout the Province to have the following *notice posted in their respective offices* taking care in all doubtful cases to call the special attention of the applicants for Probate or Letters of Administration to the same.

"NOTICE

relating to the position of German and Austro-Hungarian, Turkish and Bulgarian subjects with reference to Probates and Letters of Administration during the continuance of the war now existing between this country and Germany, Austria-Hungary, Turkey and Bulgaria.

"1. During the War no probate of a will of Letters of Administration of the estate of any German, Austro-Hungarian, Turkish or Bulgarian subject or other alien enemy wherever resident shall be granted in respect of any assets in this Province without the express license of the Crown.

"2. In all cases where probate or Letters of Administration are granted during the war to any persons entitled thereto the grant shall be made upon the condition that no portion of the assets shall be distributed or paid during the war to any beneficiary or creditor who is a German, Austro-Hungarian, Turkish or Bulgarian subject, wherever resident, or to anyone on his behalf, or to or on behalf of any person resident in Germany, Austria-Hungary, Turkey or Bulgaria, of whatever nationality without the express sanction of the Crown, acting through the Treasury, and if any distribution or payment is made contrary to this condition the Grant of Probate or Letters of Administration will be forthwith revoked.

"3. Any applicant for probate or Letters of Administration during the war shall give such information as the Surrogate Registrars may require in order to ascertain whether any of the assets would in time of peace be distributable or payable to any such subjects, and if required shall make a statutory declaration as to the assets and their disposition in the event of probate or Letters of Administration being granted.

"4. Upon an application to the Solicitor to the Treasury there will be no difficulty in proper cases in obtaining the sanction of the Treasury to the payment of a moderate sum out of assets to beneficiaries or creditors who are German, Austro-Hungarian, Turkish or Bulgarian subjects or other alien enemies resident in this country at the commencement of the war and during the war."

Certified,

J. Lonsdale Capréol,

Clerk, Executive Council.

APPENDIX "M."

Copy of an Order-in-Council approved by His Honour the Lieutenant-Governor, the 30th day of September, A.D., 1915.

Upon the recommendation of the Honourable the Provincial Treasurer, the Committee of Council advise:

1. That it shall be the duty of the Crown Attorney of each County to supervise the collection of fines, penalties, and forfeited recognizances to which the Province is entitled and that he be authorized to receive on behalf of the Treasurer of Ontario from Sheriffs, Justices of the Peace and others, all moneys to which the Province is entitled for fines, penalties and forfeited recognizances.

2. That it shall be the duty of each Crown Attorney to pay over to the Treasurer of Ontario on or before the last day of January, April, July and October in each year all sums of money collected by him, with the proper particulars showing how the sum remitted is made up.

3. That each County Attorney be further required to report half-yearly, on or before the 15th day of May and November of each year, particulars of all moneys received by him during the half-year ending on the last day of the preceding month, or in case no money has been received during such half-year, then to report such fact to the Treasurer of Ontario, a duplicate report to be sent in each case to the Inspector of Legal Offices.

4. *That each Crown Attorney shall be entitled to an allowance of four per cent. on the moneys so collected*, such percentage to be deducted by him on the transmission of the moneys to the Treasurer of Ontario. Unless where legal proceedings are instituted under the direction of the Attorney General, the said allowances are to cover all charges by the Crown Attorney against the Province for services under this Order.

5. That each Sheriff shall be required to give to the Crown Attorney of his County, from time to time, without charge, full information of all process in his hands in respect to any fine, penalty or estreated recognizance to which the Province is entitled.

6. That the Orders-in-Council as to collection of fines, penalties and forfeited recognizances dated 9th October, 1885, and 12th November, 1912, be rescinded.

Certified,

J. Lonsdale Capréol,

Clerk, Executive Council.

APPENDIX "N."

Sheriffs.

Henry O'Loughlin, of the City of St. Catharines, in the County of Lincoln, to be Sheriff in and for the said County of Lincoln, in the room and stead of Thomas Dawson, Esquire, deceased.—*Gazette, 3rd July.*

Thomas Inkerman Thomson, of the Town of Owen Sound, in the County of Grey, Esquire, to be Sheriff in and for the said County of Grey, in the room and stead of C. H. Moore, Esquire, deceased.—*Gazette, 9th October.*

Surrogate Court Judges.

His Honour James Gamble Wallace, of the City of Woodstock, in the County of Oxford, to be Judge of the Surrogate Court of the said County of Oxford, in the room and stead of Alexander Finkle, Esquire, resigned.—*Gazette, 2nd January.*

His Honour Alphons Basil Klein, Junior Judge of the County Court of the County of Bruce, to be Judge of the Surrogate Court of the said County of Bruce.—*Gazette, 20th March.*

County Crown Attorneys and Clerks of the Peace.

Thomas H. Stinson, of the Town of Lindsay, in the County of Victoria, Esquire, Barrister-at-Law, to be County Crown Attorney and Clerk of the Peace in and for the said County of Victoria, in the room and stead of A. P. Devlin, Esquire, deceased.—*Gazette, 13th February.*

Alexander Campbell Shaw, of the Town of Perth, in the County of Lanark, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace in and for the said County of Lanark, in the room and stead of E. G. Malloch, Esquire, deceased.—*Gazette, 6th March.*

Harrison Arrell, of the Village of Caledonia, in the County of Haldimand, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace in and for the County of Haldimand, in the room and stead of J. A. Murphy, Esquire, deceased. —*Gazette, 10th July.*

William Carnew, of the City of Belleville, in the County of Hastings, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace in and for the said County of Hastings, in the room and stead of P. J. M. Anderson, Esquire, deceased.—*Gazette, 30th October.*

Local Registrars, County Court Clerks, Surrogate Registrar.

Gertrude Hume, of the Town of Brockville, in the County of Leeds, Spinster, to be Local Registrar of the Supreme Court of Ontario, Clerk of the County Court, and Registrar of the Surrogate Court, in and for the United Counties of Leeds and Grenville, *pro tempore*, in the room and stead of O. K. Fraser, Esquire, deceased.—*Gazette, 6th February.*

Albert Edward Baker, of the Village of Merrickville, in the County of Grenville, Esquire, Barrister-at-Law, to be Local Registrar of the County Court and Registrar of the Surrogate Court, in and for the United Counties of Leeds and Grenville, in the room and stead of Oliver Kelly Fraser, Esquire, deceased.—*Gazette, 25th December.*

Police Magistrates.

George Syme, the Younger, West Toronto P.O., to be a Police Magistrate in and for the County of York, pursuant to the provision of Section 13, chapter 88, R.S.O. 1914 (The Police Magistrates Act), such appointment to take effect on and from the first day of January, 1915.—*Gazette, 9th January.*

George Lyttleton Allen, of the Town of Mount Forest, in the County of Wellington, Esquire, to be Police Magistrate in and for the said Town of Mount Forest and in and for the Townships of Arthur and West Luther, in the room and stead of M. C. Macgregor, resigned.—*Gazette, 6th February.*

David Hastings, of the Town of Dunnville, in the County of Haldimand, Esquire, to be Police Magistrate in and for the said Town of Dunnville, and in and for the Townships of Canborough, Moulton, Dunn, South Cayuga and Sherbrooke, in the room and stead of Simeon Wesley Brown, Esquire, deceased.—*Gazette, 13th February.*

Charles Hayes Crysdale, of the Town of Oshawa, in the County of Ontario, Esquire, to be Police Magistrate in and for the said Town of Oshawa, in the room and stead of W. J. Watson, Esquire, resigned.—*Gazette, 6th March.*

John Hector Davidson, of the Town of Cobourg, in the County of Northumberland, to be Police Magistrate in and for the said Town of Cobourg during the absence of the present Police Magistrate, F. D. Boggs, Esquire, K.C., with the Canadian Expeditionary Force.—*Gazette, 10th April.*

Charles Francis Maxwell, of the City of St. Thomas, in the County of Elgin, Esquire, Barrister-at-Law, to be Police Magistrate in and for the said City of St. Thomas, in the room and stead of Horace F. Jell, Esquire, deceased.—*Gazette, 1st May.*

Edward Hardy Purdy, of the Village of Port Perry, in the County of Ontario, Esquire, to be Police Magistrate in and for the said Village of Port Perry, in the room and stead of Henry Gordon, Esquire, resigned.—*Gazette, 8th May.*

James Francis Williams, of the Town of Bracebridge, in the District of Muskoka, Esquire, M.D., to be Police Magistrate in and for the said District of Muskoka, in the room and stead of W. H. Spencer, Esquire, deceased.—*Gazette, 5th June.*

John Joseph Coughlin, of the City of Stratford, in the County of Perth, Esquire, Barrister-at-Law, to be Deputy Police Magistrate in and for the said City of Stratford, pursuant to the provisions of Section 11 of the Statute Law Amendment Act, 1915.—*Gazette, 5th June.*

Frederick W. Wilson, of the Town of Petrolia, in the County of Lambton, Esquire, Barrister-at-Law, to be Police Magistrate in and for the said Town of Petrolia, in the room and stead of Christopher MacKenzie, Esquire, deceased.—*Gazette, 10th July.*

Matthew Lockhart, of the Village of Auburn, in the County of Huron, Esquire, to be Police Magistrate in and for the Townships of Howick, Morris, Turnberry, East Wawanosh, West Wawanosh, Ashfield, Grey, Hullett and Colborne, and the Villages of Blyth, Wroxeter and Brussels.—*Gazette, 4th September.*

John R. Summers, of the Town of Aylmer, in the County of Elgin, Esquire, to be Police Magistrate in and for the said Town of Aylmer, and in and for the Townships of Yarmouth and Bayham, and all that portion of the Township of Malahide, lying south of the south limit of the road allowance between the 8th and 9th concessions.—*Gazette, 18th September.*

William James Lindsay, of the Village of Springfield, in the County of Elgin, Esquire, to be Police Magistrate in and for the said Village of Springfield and the Township of South Dorchester, and all that portion of the Township of Malahide lying north of the south limit of the road allowance between the 8th and 9th Concessions.—*Gazette, 9th October.*

Daniel K. Preston, of the Village of Newboro, in the County of Leeds, Esquire, to be Police Magistrate in and for the said Village of Newboro, in the room and stead of George Bawden, Esquire.—*Gazette, 16th October.*

Walter E. Kelly, of the Town of Goderich, in the County of Huron, Police Magistrate for the said Town of Goderich, to be also Police Magistrate in and for the Township of Goderich.—*Gazette, 30th October.*

Marshall Lee Bushell, of the Village of Norwich, in the County of Oxford, Esquire, to be Police Magistrate in and for the said Village of Norwich, in the room and stead of Edward E. Harvey, Esquire, resigned.—*Gazette, 20th November.*

Associate Coroners.

Thomas Clark Lapp, of the Town of Cobourg, in the United Counties of Northumberland and Durham, Esquire, M.D., to be an Associate Coroner in and for the said United Counties of Northumberland and Durham.—*Gazette, 16th January.*

Dugald McBane, of the Town of Rainy River, in the District of Rainy River, Esquire, M.B., to be an Associate Coroner in and for the said District of Rainy River.—*Gazette, 16th January.*

Hugh Clayton McLean, of the City of Niagara Falls, in the County of Welland, Esquire, M.D., to be an Associate Coroner in and for the said County of Welland.—*Gazette, 23rd January.*

David John McKay, of the City of Woodstock, in the County of Oxford, Esq., M.D., to be an Associate Coroner in and for the said County of Oxford.—*Gazette, 20th February.*

George Chauncey Leach, of the City of Hamilton, in the County of Wentworth, Esquire, M.D. (409 King Street East), to be an Associate Coroner in and for the said County of Wentworth.—*Gazette, 20th March.*

Julian Loudon, of the City of Toronto, in the County of York (83 St. George Street), Esquire, M.D., to be an Associate Coroner in and for the City of Toronto. —*Gazette, 10th April.*

Gordon F. Jackson, of the Town of Haileybury, in the District of Temiskaming, Esquire, M.D., to be an Associate Coroner in and for the said District of Temiskaming.—*Gazette, 8th May.*

William John Gardiner, of Eldorado P.O., in the County of Hastings, Esquire, M.D., to be an Associate Coroner in and for the said County of Hastings. —*Gazette, 8th May.*

James Davis Curtis, of the City of St. Thomas, in the County of Elgin, Esquire, M.D., to be an Associate Coroner in and for the said County of Elgin.— —*Gazette, 22nd May.*

Franklin James Rundle, of the Town of Oshawa, in the County of Ontario, Esquire, M.D., to be an Associate Coroner in and for the said County of Ontario.— —*Gazette, 22nd May.*

John Benton Buell, of Stevensville P.O., in the County of Welland, Esquire, M.D., to be an Associate Coroner in and for the said County of Welland.—*Gazette, 29th May.*

William Henry McFarlane, of Wallacetown, in the County of Elgin, Esquire, M.D., to be an Associate Coroner in and for the said County of Elgin.—*Gazette, 5th June.*

William Francis Babb, of Thamesford P.O. in the County of Oxford, Esquire, M.D., to be an Associate Coroner in and for the said County of Oxford.—*Gazette, 19th June.*

Stanley Alexander Richardson, of the Town of Simcoe, in the County of Norfolk, Esq., M.D., to be an Associate Coroner in and for the said County of Norfolk.—*Gazette, 10th July.*

Harry Alexander Taylor, of the Town of Wallaceburg, in the County of Kent, Esquire, M.D., to be an Associate Coroner in and for the said County of Kent. —*Gazette, 18th September.*

George H. Jackson, of the Village of Union, in the County of Elgin, to be an Associate Coroner in and for the said County of Elgin.—*Gazette, 18th September.*

Richard Russell Smale, of the Town of Stayner, in the County of Simcoe, Esquire, M.D., to be an Associate Coroner in and for the said County of Simcoe.—*Gazette, 18th September.*

Elgin Dorland Vandervoort, of the Town of Deseronto, in the County of Hastings, Esquire, M.D., to be an Associate Coroner in and for the said County of Hastings. —*Gazette, 18th September.*

Hartley Robert Conn, of Agincourt P.O., in the County of York, Esquire, M.D., to be an Associate Coroner in and for the said County of York.—*Gazette, 9th October.*

Douglas L. Ewin, of the City of St. Thomas, in the County of Elgin, Esquire, M.D., to be an Associate Coroner in and for the said County of Elgin.—*Gazette, 30th October.*

John Foot McQuay, of the Town of Bracebridge, in the District of Muskoka, Esquire, M.D., to be an Associate Coroner in and for the said District of Muskoka. —*Gazette, 6th November.*

APPENDIX "O."

The Sheriff.

An Address before the Sheriffs' Association at Toronto, March 17th, 1916, by WILLIAM RENWICK RIDDELL, LL.D., F.R. Hist. Socy., etc., Justice of the Supreme Court of Ontario.

The office of the Sheriff is the oldest in our Province (except that of Justice of the Peace, which is of equal age) and should be correspondingly respected, both by the people and by the Sheriffs themselves.

The Lieutenant-Governor of Upper Canada was the first officer in the Province to be appointed; but the present Lieutenant-Governors are not on the same footing as the first dignitaries with that title. The original Lieutenant-Governor was appointed by the King through the Imperial Administration to rule over a Province wholly separate from the rest of British America. That system came to an end by the Union Act of 1841, and for more than a quarter of a century there was no Lieutenant-Governor of this Province. When, by the British North America Act of 1867, the Province received a Lieutenant-Governor, he was not appointed at Westminster, but at Ottawa; his Province was not wholly separate from the remainder of British America, but was closely bound up with part of it in the Dominion of Canada.

There were Judges of Superior Courts here, when and before Upper Canada came into existence; but they were Judges of Courts of Common Pleas, which had come into existence in 1788 and which went out of existence in 1794. The present Supreme Court Judges trace back only to the King's Bench Act of 1794, 34 Geo. III. cap 2, at the furthest.

There was, indeed, a Chief Justice of the Province almost coeval with the Province itself; he was made Chief of the Court of King's Bench by the Act of 1794; and although a Court of Common Pleas (having no kind of relation to the original Courts of Common Pleas) came into existence in 1849 (12 Vict. cap. 63) with a Chief Justice, the Chief Justice of the Court of Queen's Bench continued to be the Chief Justice of the Province. But, on the death of Chief Justice Harrison, in 1878, Mr. Justice Hagarty did not become Chief Justice of the Province but Chief Justice of the Court of Queen's Bench—and while the Chief of the Court of Appeal, Thomas Moss, at once became Chief Justice of the Province, the position he took was not the same as the former Chief Justiceship of the Province: it did not carry with it the Chiefship of the Queen's Bench (see the Ontario Statute, 40 Vict., cap. 8, section 2, 1877).

The present Chief Justiceship of Ontario is in the same condition as was that of Chief Justice Thomas Moss of 1878, and not that of Chief Justice Osgoode of 1792.

The County Judges have even a shorter lineage. When the old District Courts of Common Pleas were abolished in 1794 by the King's Bench Act, a new kind of District Court was constituted in each District, 34 Geo. III. cap. 3; these at length, in 1849, became "County Courts," 12 Vict., cap. 78, section 3.

In his Division Court, the County Court Judge goes a little further back. In 1792, the first Parliament of Upper Canada, in its very first session, erected Courts of Requests (32 Geo. III., cap. 6) for small debts—presided over by Magistrates. These Courts, after a course of evolution, became "Division Courts" in 1841 (4 and 5 Vict., cap. 3).

In the Surrogate Court, the County Court Judge may go back as far as 1793 (33 Geo. III., cap. 8); in that year a Court of Probate was constituted with the Lieutenant-Governor as Judge. There were also Surrogate Courts erected in the several districts presided over by a Commissioner; the Commissioner was sometimes, but by no means always, the Judge of the District Court. That system came to an end in 1858 (22 Vict., cap. 93); and our present system was (in substance) introduced in that year.

The Clerks, Registrars, etc., of the Courts cannot trace back further than their Courts: the Registrar of Deeds is first heard of in 1794, 34 Geo. III., cap. 5.

Barristers are "called," not by the Courts, but by the Law Society of Upper Canada, brought into existence in 1797 by the Act 37 Geo. III., cap. 13; and solicitors receiving their Certificates of Fitness are admitted by a Court which, as we have seen, at the furthest goes back only to 1794.

When Upper Canada came into existence there were four Sheriffs, one for each District (not District *Court*) into which the territory had been divided in 1788. These continued to be Sheriffs, and as new Districts were formed Sheriffs were appointed for them, till at length when in 1849 the District disappeared, they became Sheriffs of a County (or Union of Counties), as they are at present.

These first Sheriffs received their appointment from Sir Guy Carleton, Lord Dorchester. All later Sheriffs received theirs from the Lieutenant-Governor till 1842; then till 1867 from the Governor-General; since that time from the Lieutenant-Governor of the Province.

Our office of Sheriff is not the same as that of the Sheriff in Scotland; our system in this, as in practically all other matters relating to the administration of justice is derived from England.

The origin of the office in England is hidden in the depths of antiquity. It may be said, however, that it was established, and the Sheriff was a well-known officer, when the common law of England was in the making. The function of the Sheriff in those remote days may be gathered from his appellation itself. The word "Sheriff" came from two Saxon words "scir," a shire, and "geréfa" (the older form is "giróefa") a chief magistrate, a "reeve." The exact authority of the geréfa is uncertain; it probably varied at various places and various times.

Before the Conquest in 1066, the "scirgerefa" was an officer of high rank, who was the representative of the King in his shire, presided at the shire-moot, and was responsible for the due administration of the royal estates and for the execution of the law.

At the Conquest his wings were clipped, but he still continued to have judicial powers exercisable in certain Courts, as is done in Scotland to this day, where the Sheriff depute is the Judge ordinary constituted by the Crown over a particular division of the County.

Although in England at the time of the conquest of Canada in 1759-60 the Sheriff exercised certain judicial functions, that system was not imported into Canada: our Sheriffs never were and are not now Judges.

But the English Sheriff had the three-fold charge (*triplicem custodiam*. Co. Litt. 168), *vitæ justitiæ*, to serve process and to return indifferent juries for the trial of men's lives, liberties, lands and goods; *vitæ legis*, to execute process and make execution, which is the life of the law: and *vitæ reipublicæ*, to keep the peace. These duties were affixed to the office of sheriff by the common law, and these he assumed at once on his appointment: these the Canadian Sheriff has equally with his English brother.

As to his appointment, in England it would seem that originally in some counties the office was hereditary, like an earldom. Westmoreland remained in that state till 1850, when the hereditary character of its shrievalty was abolished by Statute 13, 14 Vict., cap. 30, upon the death of the last Earl of Thanet, by which the title became extinct—the shrievalty being hereditary in this family. The result of a shrievalty being hereditary is shown by the curious incident that the celebrated Anne Clifford, Countess of Pembroke, Dorset and Montgomery, exercised the office in person, and as Sheriff sat with the Judges on the Bench at the Assizes of Appleby about 1650 (1 Co. Litt. 326 n). In Scotland the hereditary nature of the Sheriff's office had come to an end long before 1850, *i.e.*, in 1747, by 20 Geo. II., cap. 43.

In many other shires the Sheriff was elected by the freeholders: there are corporations in England who elect their Sheriffs to this day, *e.g.*, London. But in most cases the Sheriff is appointed by the Crown for one year only.

What is done is this: in November each year the Lord Chancellor, the Chancellor of the Exchequer, the President of the Privy Council and others of the Privy Council, and the Lord Chief Justice (or some of them) write on a slip of parchment the names of three persons fit to serve as Sheriff. His Majesty pierces the parchment with a gold bodkin at the name of one. This one is "pricked," *i.e.*, nominated Sheriff for the year.

None of these old time formalities was ever introduced into Canada—from the very beginning of British rule, the Governor was given the power to appoint sheriffs, and that power exists to-day (R.S.O. 1914, cap. 16, section 2).

As long ago as the reign of Edward II., in 1315, it was provided by statute that no one should be appointed sheriff unless he had lands in the county sufficient to answer the King and his people, if any should make complaint against him. See (1315) 9 Edw. II., stat. 2, the "Statute of Sheriffs" made at Lincoln; (1328) 2 Edw. III., cap. 4; (1330) 4 Edw. III., cap. 9, etc., etc. The Sheriffs must have been such as were worth watching, as we find this enactment repeated again and again; but even this does not seem to have been wholly satisfactory, for in 1340, Parliament enacted that Sheriffs should not hold office more than one year, (1340) 14 Edw. III., cap. 7. London and Middlesex, and such counties as had a hereditary Sheriff, were considered to be exempted from this statute, notwithstanding (1368) 43 Edw. III., cap. 9. This provision for a yearly tenure of office was never introduced into Canada.

But the statutory provision that the Sheriff should have sufficient land in his county was in full force in 1792, when the English law was introduced into Upper Canada. It may be that it was rather evaded for a time; but in 1833 the Parliament of Upper Canada, by the Act 3 William IV., cap. 9, sec. 8, provided that no person should thereafter be appointed Sheriff unless he had real estate in the Province worth £750 ($3,000) above incumbrances, and had filed his own affidavit to that effect. In addition to this requirement the Sheriff had to enter into a bond with two or four sufficient sureties for £1,000 ($4,000) in the more populous districts, and £500 ($2,000) in those less so, and renew it every four years; and also substitute a new surety for one who died, left the Province or became insolvent. In 1864, the statute 27-28 Vict., cap. 28, abolished the real estate qualification and gave to the Governor-in-Council the power to fix the amount of the security to be given, in no case to be less than $4,000 or more than $20,000. At present the inferior limit is $3,000, and there is no superior limit—R.S.O. 1914, cap. 16, sec. 12 (1).

No one could decline the office of Sheriff, if legally appointed thereto, without incurring liability to pay a stiff fine. The English Sheriff in the course of time was put to very heavy expense; it grew to be the established custom for him at the Assize time to keep almost an open table for those attending the Assizes. Moreover, the Judges expected a handsome present from him when they entered into his county officially—in those days even Judges were guilty of petty "graft," and sometimes their "graft" was not petty. (For example, the celebrated Francis Bacon and later Lord Macclesfield, both Chancellors, were convicted of receiving very large sums of money, etc., which they should never have touched.) In the time of the Commonwealth the scandal, like many another venerable iniquity, was ventilated and remedied. On the Restoration, in 1660, the evil old custom again raised its head, and Parliament was forced to deal with the matter. In 1662 the Statute 13, 14, Car. II, cap. 21, forbade the Sheriff "in the time of the Assizes . . . to keep or maintain . . . One or more Table or Tables for Receipt or Entertainment of any Person or Persons resorting to the said Assizes . . . nor . . . make or send in any Present to any Judge or Judges of Assizes for his or their Provision nor give any Gratuity to his or their Officers or Servants or any of them."

The size of the Sherff's retinue was also a scandal. This statute forbade him from having more than forty men-servants in livery during the time of the Assize, but not fewer than twenty in England or twelve in Wales.

The prohibitions of this statute were in full force in England in 1792, and were introduced into Upper Canada. I know of no case in which they have ever been violated in respect of keeping open table, giving presents to Judges or having more than forty men in livery at the Assizes; but many times, if not indeed almost invariably, the prescribed number of liveried men-servants has not been forthcoming. This statute was not repealed in England till 1863 in part—wholly in 1887. It has not been formally repealed in this Province, but no doubt it would be considered effete. Nevertheless, I do not advise the Sheriffs to give presents to Assize Judges, except a present of a pair of white gloves when his gaol contains no prisoners for trial—that, the sole relic of a bad old custom, may well be retained to remind us of its evil origin; it has an innocent present.

The troubles of Sheriffs in rendering an account in the Exchequer of their stewardship of the Royal demesne I do not touch upon. We have never had that practice in Canada; there has always been something like our present Crown Lands Department.

A Sheriff could not be a Knight of the Shire (that is, a member of the House of Commons) for the County for which he is Sheriff. The writ used to go to him. But this disability was not against being a member for another county. The very first Sheriff of the Home District, which included all the territory near this city, was Alexander Macdonell, of the Glengarry family of that name. He became a member of Parliament for Glengarry and Prescott in the Third Parliament of Upper Canada at the election of 1800. He continued in office till 1805, when he became manager of Lord Selkirk's settlement at Baldoon, near Lake St. Clair. (The first Sheriff of the Nassau District, which in 1792 became the Home District, was Gilbert Tice, appointed in 1788). The prohibition against a Sheriff being a member of the Legislative Assembly is now to be found in R.S.O. 1914, cap. 11, section 10, subsection 1, substantially the same as the legislation of 1857, 20 Vict., cap. 22, section 3.

By a very old law (1402) 4 Henry IV., cap. 5, "every Sheriff shall abide in proper person within his Bailiwick for the time that he shall be such officer." This has always been in force in Upper Canada, as it was in England till 1856.

Away back in the 13th year of King James I. (*i.e.*, 1615) it was conceded that the Sheriff was the first man in the county during his office, taking precedence even of noblemen. (Chune v. Pyot, Michaelmas Term, XIII Jacobi in Banco Regise)*. 1 Roll, 237. That is still good law, subject to tables of precedence which may be issued by competent authority and to another consideration now to be mentioned. When and where Chune v. Pyot was argued, the Sheriff was really the Judge of the County, as the Scottish Sheriff still is. In this Province we have County Judges (not the same person as the Sheriff, and appointed by the Dominion, not the Local, Administration); and while there is no decision in the matter there can be no doubt of the County Judges' precedence. In the table of precedence (Dom. Stat. 1880, pp. XXII., XXIII.) neither County Judge nor Sheriff is mentioned, but their relative status cannot be doubtful. Senators, Members of the House of Commons and Members of the Legislative Assembly are given precedence.

Subject to this table (which is largely social) the position of the Sheriff is as it always was in England.

Much of the work of the Sheriff's office is done by under-sheriffs and bailiffs, which he has the power to appoint; but they have no estate or interest in his office and he is responsible for their acts. He also appoints the gaoler of the County Gaol, until an appointment by the Lieutenant-Governor, and in some cases may act as gaoler himself. Full provision for this is made by R.S.O. 1914, cap. 293, sections 7 and 11.

It is his duty to appoint and control the Court Crier and the Constables at the sittings of the High Court Division, the County Court, the Court of General Sessions, and of all other Courts at which his presence is required—in practice, all but the Division Court.

Particular attention should be here drawn to the power of control over Constables, etc., given by law to the Sheriff. In too many cases the Crier, who should be decently clad in black, with a white neckcloth and a plain black stuff gown, neglects to dress himself properly. It is the duty of the Sheriff to "control" him effectively and see that he pays due respect to the Court and his office—if the Sheriff does not, he neglects *his* duty.

The case of Assize Constables is not quite so simple. There is no generally recognized uniform for the Constable, and, if there were, it would not be fair in most instances to have the Constable supply one, and even less so to cast this burden upon the Sheriff. Many counties, however, now provide a decent uniform for such constables, to be worn only when acting as such. This is a satisfactory solution of the question, and I would urge all Sheriffs whose counties have not yet provided seemly apparel for their constables to use their influence in that direction. This is not a mere whim or caprice; it will be found that a properly uniformed constabulary will be much more competent to keep order, etc., than one not so uniformed. Every town and city knows the advantage of uniformed police.

The advantage of uniformed constables is all too little known and appreciated by County Councils. It is a fact well established that one uniformed constable is as effective in the Court-room as two or even more not in uniform—it is possible,

*It should be added that the relative precedence in England of the Sheriff and the Lord-Lieutenant, who was first heard of in the time of Henry VIII, was for centuries unsettled—in 1904 at length the Lord-Lieutenant obtained the pas by Royal decree. In Upper Canada there ere for a time Lieutenants of Counties—I do not find any claim of precedence by them.

therefore, largely to reduce the staff when uniforms are provided. More than one County in Ontario has found by experience that the expenditure for proper uniforms repays itself in a very short time and continues to keep down the annual expenditure on the courts—it pays in hard cash, the decorous administration of economy and justice both point in the same direction.

But there is much more than clothes to be considered—the constable is in court to preserve decorum and order. In my experience at Courts of Assize I have some times found the constables sitting down, lolling in their seats, gazing out of the windows, neglecting their first duty. I have myself more than once had occasion to rebuke constables, to insist upon their standing up and keeping their eyes open—in a word, doing what they are paid for. Constables have sometimes resented my remarks; they sometimes are feeble or purblind, or too complaisant, but I have always said that if a man is not physically or mentally competent to do a constable's work he should not have a constable's pay. The labourer is worthy of his hire, but that is because he is a labourer, not a shirk.

The duty of looking after constables should not be cast on the Judge; that is the Sheriff's work, part of what he is paid for; and, to speak plainly, if the constables do not do their duty, it is the fault of the Sheriff, and neither Constable nor Sheriff should be paid. When a Sheriff appoints a constable he should carefully instruct him as to his duty; after he appoints one, he should keep a vigilant eye on him and see that he does it.

It has been the law of England ever since there were Circuit Judges that the Sheriff should attend them in his County; the duty is that regard of our Sheriffs is laid down in the Statute R.S.O. 1914, cap. 16, section 28: "The Sheriff shall give his attendance upon the Judges for the maintenance of good order in His Majesty's Courts and for the doing and executing of all other things to the office of Sheriff in such case appertaining."

He must provide (but not pay for) lodgings for the Judge (taking instructions from the Judge if necessary in that regard). He must meet the Judge "at the usual place"—in our Province, since the introduction of railways at the railway station. In England he must go in state to meet the Judge with a sufficient retinue; not many years ago an English Judge fined a Sheriff for not bringing a sufficiently large retinue to meet him; not because he himself was thus treated with insufficient respect, but because his office as Her Majesty's Justice was dishonoured. In this Province it has long been the custom for the Sheriff to meet the Judge with only one or two attendants, and that is considered sufficient.

The Sheriff must during the whole of the Assizes be in constant attendance on the Judge, accompanying him to and from the Court—in England, but not here, the same duty is cast also upon the under-sheriff. Of course this must be taken reasonably and not technically; constant personal attendance has never been insisted upon, but the Sheriff must be always within call unless excused by the Judge.

Sometimes, but very rarely—I know of but one instance in our history—it may be necessary for the Sheriff to guard the Judge against physical assault. A very well-known instance, too, occurred in the United States when a Marshal accompanying a Justice of the Supreme Court of the United States (Mr. Justice Field) shot dead a former Chief Justice of California (Terry) who was about to attack, probably to kill, the Supreme Court Justice upon whom the Marshal was in attendance.

Nothing of such an extreme character has ever occurred in our history; but that on all occasions it is the duty of the Sheriff to take care for the safety of the Judge is beyond question.

A certain uniform has been prescribed by long custom for the Sheriff as for the Judge and the Barrister. The costume of the Judge is not prescribed by any law, any statute, any rule of Court—nor is the costume of the Barrister. Yet an Ontario Judge would not hear a barrister unless he were properly clothed in a decent black coat, a gown of stuff or silk (according as he was an Outer Barrister or a King's Counsel), white linen and a white cravat or white bands; no Ontario Judge would (except from an unavoidable accident) dispense justice without the customary garb; and the Sheriff should observe the proprieties of life by clothing himself in accordance with his station. The soldier is proud of his uniform, the Judge of his, why should not the Sheriff take a pride in his?

Costs too much? No one has a right to occupy the high position of a Sheriff who desires the position only for the money which is in it; if he cannot afford the uniform he should not accept the place. As well attend a formal dinner in a tweed suit and yellow boots as attend Court in ordinary attire.

Some years ago a prominent newspaper man asked me, "Do you contend that a Sheriff in a special suit, with a cocked hat and a sword, has any more influence with a Court-room full of people than if he wore a tweed suit and a derby?" I answered: "Undoubtedly—will not ten men in uniform be more successful in stilling a disorderly crowd than fifty without?" Formality, decorum, ceremony have their uses. I remember a member of the Bar of one of the United States saying to me that it would be worth millions of dollars to his State if they had retained the formality he saw in my Court. I am satisfied that there is less perjury by far in a Court presided over by a uniformed Judge, accompanied by a uniformed Sheriff, where the questions are asked by a uniformed lawyer, than in a Court where all uniform is wanting.

But, aside from the question of usefulness, a Sheriff should have a proper pride in his position and office—the oldest office in Ontario. It is an honourable position—*noblesse oblige*—and he should do all in his power to make and keep it one respected and honoured. The uniform of a sheriff will have as much effect in this regard as the uniform of the General.

The duties of the sheriff, outside of what I have already considered, are in most instances laid down by Statute, and I do not enlarge upon them.

I conclude by expressing the hope that every Sheriff will show that he appreciates his time-honored office, and will be worthy of the position which has come down to us from remote antiquity—that the office of Sheriff may continue to be one which will be sought and exercised by the patriot and the gentleman.

ANNUAL REPORT

OF THE

Inspector of Registry Offices

FOR THE

PROVINCE OF ONTARIO

1915

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To His Honour SIR JOHN STRATHEARN HENDRIE, K.C.M.G., C.V.O., a Colonel in the Militia of Canada, etc., etc., etc.

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

The undersigned begs respectfully to present to Your Honour the annual report of the Inspector of Registry Offices for the year 1915.

I. B. LUCAS,

Attorney General.

Toronto, March 25th, 1916.

REPORT

OF THE

INSPECTOR OF REGISTRY OFFICES

FOR THE YEAR, 1915.

To the Honourable I. B. Lucas, K.C.,

Attorney General of the Province of Ontario.

Sir,—I have the honour to present the report of the Inspector of Registry Offices for the year ending December 31st, 1915.

On instructions from you in pursuance of Section 14 of The Public Officers Act, I assumed, on the death of the late Mr. Guthrie, the duties of Inspector of Registry Offices, and have continued the work of inspection and conducted the correspondence of the office.

In this I have been greatly aided by the experience of the past four years obtained while inspecting for the late Inspector with the Attorney-General's approval certain of the Registry Offices. The conferences had with Mr. Guthrie during that time have made the duties less onerous than they otherwise might have been.

Through the kindness of Messrs. Guthrie and Kerwin, Barristers, of Guelph, of which firm the late Mr. Guthrie was the head, I have had access to the Inspector's correspondence for the year 1915; from which I have selected, and now append to this report, such notes of his decisions and opinions as seem to be of use to the Registrars, the profession and those of the public who have business in the Registry Offices. I also append a few of the opinions which I have been called upon to give since assuming charge of the office.

At the request of the Honourable the Provincial Treasurer I furnished a certified list of the Registrars of Deeds, and of the amount of security which each should furnish under Section 11 of the Registry Act, and the Orders-in-Council passed thereunder. Except in the cases mentioned in subsection 2 of that section the amount was arrived at by computing the average of the gross fees for the previous three years.

Particulars of the business of the Registry Offices will be found in the tabulated statement appended to this report.

I have the honour to be, Sir,

Your obedient servant,

JAS. W. MALLON,

Inspector.

Osgoode Hall, Toronto, March 25th, 1916.

NOTES OF DECISIONS AND OPINIONS

OF

Donald Guthrie, Esquire, K.C.,

INSPECTOR OF REGISTRY OFFICES

NOTES OF DECISIONS AND OPINIONS OF DONALD GUTHRIE, ESQUIRE, K.C., INSPECTOR OF REGISTRY OFFICES.

A PLAN SUBDIVIDING LANDS IN AN UNORGANIZED TOWNSHIP IN WHICH THERE IS NOT A MUNICIPAL COUNCIL, WHICH LAYS OUT A ROAD 66 FEET WIDE, MAY BE REGISTERED WITHOUT THE CONSENT OF THE MUNICIPAL BOARD AS WELL AS WITHOUT THE APPROVAL OF ANY MUNICIPAL COUNCIL.

To a Registrar:

Re filing of W. — Plan —

The question submitted by you for my opinion is substantially as follows:—

A Plan has been offered by Mr. W. for registration in your office of subdivision of part of a lot in the unorganized township of S. in your registration division. On this Plan there is shown a road 66 feet wide. You have stated to Mr. W. that you considered the approval of the Municipal Board would be necessary before the plan could be registered. You thought that this was required under sec. 81, subsec. 18 of Registry Act as amended or affected by 4 Geo. V. Chap. 20, sec. 4. Mr. W., however, contends that as the township is unorganized there consequently is not any Municipal Council and therefore the subsection referred to of the Act does not apply. Your own view is that where there is not a Municipal Council the approval of the Municipal Board is necessary because there is no other body to give approval, and your view further is that under the Acts referred to where the Plan is of land in an unorganized Municipality, the approval of both the proper Municipal Council and the Ontario Railway and Municipal Board is required to a Plan on which a road or street is shown.

Section 81, subsection 18, of the Registry Act as amended by 4 Geo. V, chap. 23, section 4, reads as follows:—

"The Registrar shall not register any plan upon which any street, road, or lane is laid out unless there is registered therewith the approval of the *proper Municipal Council and of the Ontario Railway and Municipal Board where the approval of the Board is required under the provisions of the Municipal Act.*"

The provisions of the Municipal Act on the subject are now to be found in the Municipal Amendment Act, 1914, 4 Geo. V. ch. 33, sec. 20. That section provides—

(1) That no highway shall be laid out in any Municipality without the sanction of the Council of the Municipality.

(2) No highway *less than* 66 *feet in width,* or except in a City or Town more than 100 feet in width, shall be laid out by the council of the Municipality without the approval of the Municipal Board or by any owner of land without the approval of the council of the Municipality and of the Municipal Board.

(3) Nothing in that section shall effect the provisions of "The City and Suburbs Plans Act."

(4) Subsection 2 shall not apply to a township in unorganized territory and a highway less than 66 feet in width may be made out by the Council of any such Township subject to and in accordance with the regulations of the Department of Lands, Forests and Mines.

I understand from what Judge W. has stated and in which statement I understand you concur that there is not in fact any Municipal Council for the Township of Sinclair in which this land lies, although subsection 4 above referred

to leads one to infer that there *may* be a council of a Township in unorganized territory.

I assume that there has been a grant from the Crown of the land proposed to be subdivided by plan, and that the provisions of the Registry Act apply to such land.

I am of opinion as follows:

1. I think subsection 18 of section 81 of the Registry Act may be construed to mean that the Registrar shall not register a Plan upon which a street, road or lane is laid out unless it has been approved by the proper Municipal Council, *where there is in fact such a Council.* But where there is no proper Municipal Council in the Municipality then the approval of a Council is not required. In other words I think there being no proper Municipal Council in existence in this case, subsection 18 does not apply.

2. For the same reason I think subsection (1) of Section 479, Municipal Act, does not apply to the highway proposed to be laid out on the Plan now in question.

3. Nor do I think the sanction or approval of the Municipal Board is required because this road or highway is in fact 66 feet in width.

I therefore think the Plan may be registered without the approval of the Railway and Municipal Board, as well as without the approval of any Municipal Council.

A TRANSFER OF MORTGAGE WHICH IS NOT UNDER SEAL MAY BE REGISTERED, BUT IF IT IS AFTERWARDS PROPOSED THAT THE TRANSFEREE SHALL DISCHARGE THE MORTGAGE BY CERTIFICATE HIS RIGHT TO DO SO SHOULD BE FURTHER CONSIDERED PRIOR TO REGISTRATION.

To a Registrar:

The question you have submitted for my opinion is as follows:—

A Transfer of Mortgage from C. to N. is presented for registration, the mortgage covering certain lands in your Registry Division. This transfer of Mortgage is evidently prepared upon the forms in use under the Land Titles Act in one of the Western Provinces. It gives full particulars of the Mortgage, including a description of the mortgaged premises and the only question presented by you for my consideration is whether the instrument, not being under seal, may be registered by you.

I am of opinion that you may register this Instrument notwithstanding the fact that it is not under seal. It certainly is an Instrument affecting lands in your Division. How far it operates as a transfer of the mortgaged premises it is not necessary to consider at present in connection with the registering of this Instrument. I think there is no doubt that it transfers the mortgage debt. How far it affects the land given in security for that debt may come up for consideration later.

Should a Statutory Certificate of Discharge of the Mortgage executed by the Transferee or any one claiming under him be presented to you for registration it may be well for you before registering it to refer the matter to me as it may

be necessary to consider in connection with the registration of that particular kind of Discharge, whether the Transfer not being under seal is an obstacle to the registration of the Certificate. I do not express any opinion upon that point just now, but I think it well that it should come up for consideration.

Should, however, a Discharge of Mortgage be presented under seal, namely, the old-fashioned common law Discharge of Mortgage and re-conveyance of the land, you may, of course, register it without any reference to me.

In registering this transfer you will note in the column for remarks that the document is not under seal and you will add the words "see instrument" and in any abstract you give of the title you will take care to mention the fact that the instrument is not under seal.

FEES FOR REGISTRATION OF THE DISCHARGE OF A MORTGAGE EMBRACING SEVERAL LOTS IN EACH OF SIX MUNICIPALITIES IN THE SAME COUNTY.

A dispute has arisen between the Registrar of the County of H. and Messrs. H. and S., Solicitors, as to the fees to which the Registrar is entitled for the registration of a Discharge of Mortgage.

The mortgage referred to covered gas wells on various parcels of land in six Municipalities in the County of H., the mortgage money being $68,000.00.

The Registrar recorded the Certificate of Discharge on the lands affected by the mortgage and made entries in the Abstract Indexes for C. on 103 lots; W., 12 lots; D., 124 lots; South C., 142 lots; North C., 18 lots; R., 21 lots; making a total of 420 lots in the six Municipalities.

As requested, the Registrar returned a duplicate original of the Mortgage which he had received from the Solicitors, with certificates that the same had been discharged. The Registrar charged $1.50 for six different certificates of Discharge on the duplicate original mortgage returned to the Solicitors. This charge is not disputed.

The Registrar claimed to be further entitled according to his view of Section 92, subsection (*p*) of the Registry Act to the following fees in addition to the fees for the certificates.

Township of C.	371 words and entered on 103 lots	$5.00
Township of W.	12 lots	1.00
Township of D.	124 lots	5.00
Township of South C.	142 lots	5.00
Township of North C.	18 lots	1.30
Township of R.	21 lots	1.45
In all		$18.75

The Solicitors' contention with regard to this claim for $18.75 is that the costs of registering the Discharge should not amount in any case to more than $5.00 as all the lots in the mortgage were included in the same Registry Division.

The Registrar's construction of subsection (*p*) is that he is entitled to charge five cents for each lot or parcel in excess of four in each particular Township

not to exceed the sum of $5.00 for the registration fee for the Discharge of Mortgage in any one Township.

Had the fees for the registration of the Instrument been regulated in Section 92, clauses (*a*) and (*b*) the Registrar's contention would in my opinion be right. I so held in a case I was called upon to decide in 1901. See my report for that year, page 5. That was a case, however, of the registration of an Instrument under seal releasing the equity of redemption in a mortgage.

While I think it would be equitable, considering the amount of work which the Registrar had to perform in connection with the registration of the Discharge in the present case, to apply the provisions of subsections (*a*) and (*b*) of Section 92 to the charges here, I have been unable to bring myself to the opinion that I can do so.

Subsection (*a*) provides fees for the necessary entries and certificates in registering instruments *"other than those hereinafter specially provided for."* A fee of forty cents is fixed. Then (*b*) provides that the fee for registering such instruments shall be $1.00. Then there are special provisions for cases where the instrument exceeds 700 words and also for cases where the instrument embraces lots or parcels of lands situate in different Municipalities in the same Registry Division. And the provision with regard to fees exceeding $5.00 is that the fees for entering each lot or parcel in excess of four shall be five cents for each lot or parcel but not to exceed $5.00 for such entries up to 100 entries, and where the instrument embraces more than 100 lots or parcels in the same municipality the Registrar shall be allowed an additional fee of two cents for entering each lot or parcel in excess of 100. The provisions I am now referring to of subsections (*a*) and (*b*) of Section 92, do not, I think, apply to a Certificate of Discharge of mortgage. The provisions of subsection (*p*) with regard to the allowances for fees for entering a Certificate of Discharge are entirely different from the provisions of clauses (*a*) and (*b*), the effect of clause (*p*) being that no matter how much copying may be involved and no matter how many entries may be required to be made in entering a Certificate of Discharge the fee is not to exceed $5.00 in the whole in any case for the registration of the Certificate. It may be further observed that the provisions with regard to the charge of five cents for entering the Certificate on each lot or parcel under clause (*p*) expressly apply where the Certificate affects two or more lots or parcels in the "same" Registry Division.

While, therefore, I regret that I have not the power to allow the fees claimed by the Registrar I am constrained to hold as the law stands that the fee for registration of the Certificate is limited to $5.00 in all.

CONSIDERATION OF CERTAIN QUESTIONS TOUCHING THE SUFFICIENCY OF THE DESCRIPTION OF LANDS IN A CONVEYANCE WHICH DESCRIPTION INCLUDES A NUMBER OF SUBDIVISION LOTS AND STREETS LAID OUT UPON A REGISTERED PLAN. REFERENCE TO FORMER DECISIONS.

I have to consider upon a reference from the Registrar of the County of R. some questions touching the sufficiency of the description of lands contained in a Conveyance from M. to G. The description to which the Registrar has taken exception is the description of the third parcel conveyed by the Deed. It is of part of Lot 3 in the 8th Concession of the Township of B. It is described in the Deed as follows:—

"And which lies on the south side of the Bonnechere River, and which said parcel may be described as follows, that is to say:—Commencing at a point on the south side of Bonnechere Street, as laid down on the plan of the Town of D. drawn by J. S. H., P.L.S., for the late J. G. M., in his lifetime, and filed in the Registry Office for the County of R. on the thirteenth day of September, 1853, where the same is intersected by the east side of the travelled road running from the bridge over the Bonnechere River at D., to the Grand Trunk Station; thence running easterly along the said south side of Bonnechere Street, as shown on said Plan, to the River Bonnechere; thence running southerly and easterly along the westerly and southerly bank of the said river to the easterly limit of said Lot Number Three (3); thence running southerly along the said easterly limit of said lot, to the front of said lot; thence running westerly, along the front of said Lot Number Three, to the east side of the said road from the bridge to the Grand Trunk Station; thence running northerly along the said east side of the said last mentioned road, to the place of beginning; excepting always thereout and therefrom that part of Lot Number Three (3) heretofore conveyed by the surviving trustees under the last will of J. G. M., late of the Town of P., Esquire, deceased, to the said Grantor by Deed registered in the Registry Office for the Registry Division of the County of R. in Book "H" for the Township of B., on February 29th, 1912, as Number 4746, and excepting and reserving so much of the travelled road leading from the bridge to the Town of R., as lies within the said boundaries of the said lands hereinbefore described. The Grant hereby made to include those parts and portions, if any, of the following lots and streets that are contained within the said particularly described boundaries as they are laid down on the said Plan of the Town of D., namely:—High Street, Court Street, Ross Street, Edward Street, John Street, George Street, Bridge Street, and Wellington Street and Court House Square, and Lots numbered from two hundred and ninety-eight to three hundred and sixteen both inclusive, and Lots numbered from three hundred and twenty-one to three hundred and forty, both inclusive, and Lots numbered from three hundred and forty-five to three hundred and sixty, both inclusive, and Lots numbered from three hundred and sixty-five to three hundred and eighty, both inclusive, and excepting and excluding therefrom so much of the said hereinbefore mentioned lots and streets, if any, as are not included in the said hereinbefore particularly described boundaries."

The part of Lot 3 described by metes and bounds includes a large number of the subdivision lots and a number of the streets laid out on the plan referred to in the description as registered in the Registry Office in September, 1853.

Dealing with the objections taken by the Registrar to the description, I am of opinion as follows:—

So far as I can make out the description down to the words "the Grant hereby made" would apparently be, but for the existence and registration of the subdivision plan, a sufficient description of part of Lot 3 to comply with the provisions of the Registry Act. These provisions require that the Instrument shall give a local or general description of the lands sufficient to enable the same to be traced by a surveyor:

But the description includes a considerable number of subdivision lots and streets, laid out upon the plan referred, registered in 1853, and by subsection 11 of Section 81 of the Registry Act, every instrument affecting land or any part thereof executed after the plan is registered shall conform and refer thereto, etc., otherwise it shall not be registered, etc.

The Deed does not really comply with the requirements of this subsection. The description is open to objection because of its uncertainty to which of the lots and streets are contained within the description or are intended to be granted by the Deed. Furthermore, the words "if any" are used twice in the description.

Looking at the whole description and considering that the lands conveyed by Deed No. 4746 made in 1892 by the Trustees of J. G. M., are excepted from the lands granted by the present conveyance, I cannot help thinking that the description or descriptions should and might be simplified and rendered definite, so that the Registrar and persons dealing with the lands can tell how much of the unsubdivided part of Lot 3 is intended to be granted by this Conveyance and which of the subdivision lots and also what streets are intended to be so granted.

A description which I think would be unobjectionable may be one by metes and bounds but stating definitely what subdivision lots and streets are included within the description; in other words, are conveyed by the Deed.

The Deed would then have to be entered by the Registrar not only upon the Township lot but upon each of the subdivision lots so included, and he would also have to open in the Abstract Index, pages for the different streets included within the description, such as High Street, etc.

Regarding the Registrar's objection to a road being referred to from the bridge to the Grand Trunk Station which is not laid out on any registered Plan or Instrument, I have in connection with other references to me been of opinion and I still am of opinion that we must assume in such cases that there is in fact such a road and that a Surveyor going upon the ground could find it. A public road or highway may exist according to our law without its being laid out on any registered Plan or Instrument: but if the course of the road or highway is not described in the instrument and it is not shown upon what subdivision lots the road exists, it may become necessary for the Registrar, in making the entries upon each subdivision lot, to call attention to the fact that the road has been excepted.

In addition to a decision of mine in 1902, to which the Registrar refers, I refer to my opinion as reported in my Report for 1910, page 20, showing that a Conveyance of the soil of such streets as appears to exist on the old M. Plan, may be registered.

I venture also to suggest for the consideration of the parties concerned, whether it would not be expedient to have the old Plan so amended by Judge's Order under Section 86, Registry Act, as that the subdivision lots which are unoccupied as separate lots and streets which have never been opened or used as such, can be put into one or two blocks. See what I have said in a somewhat similar matter as contained in my Report of 1899, page 5, where in the case

of a Village, which was almost entirely a Village on paper, a Judge's Order was obtained which so amended the Plan as to turn into one or two large lots or parcels a great number of smaller lots.

PLAN AND DESCRIPTION OF LANDS REQUIRED FOR ROADWAY PURPOSES BY THE TORONTO AND HAMILTON HIGHWAY COMMISSION, SIGNED BY THE CHAIRMAN OF THE COMMISSION, MAY BE REGISTERED. ENTRIES TO BE MADE IN THE BOOKS, AND CERTIFICATE OF REGISTRATION GIVEN IN THE USUAL WAY.

To a Registrar:

I return herewith the description and plan of certain lands part of Lot 32, B. F. Con. S. D. S. Township of T., purporting to show the lands retuired for roadway purposes by the Toronto and Hamilton Highway Commission. I return also letters of B. & C., Solicitors, also a request by the same firm asking you to register the description and plan.

I have procured a copy of the Act respecting the Toronto & Hamilton Highway Commission and I find by the 10th section of that Act that the Commission has power to expropriate land declared by it to be necessary and expedient in the construction of the roadway, etc., and they have and may exercise the like powers and proceed in the manner provided by the Ontario Public Works Act where the Minister of Public Works takes land or property for the use of Ontario and the provisions of that Act shall *mutatis mutandis* apply.

Section 18 of the Ontario Public Works Act gives the Minister power where he desires to expropriate land to deposit in the proper Registry Office a plan and description of the land signed by himself or by the Deputy Minister or by the Secretary of the Department, etc., and such land shall thereupon, it is declared, *become and be vested in the Crown.*

Another clause of that Act, Section 21, provides for a warrant for possession being obtained from a Judge and states amongst other things, that the warrant may be obtained on proof and the *depositing* in the proper Registry Office of a plan and description of the lands.

Then Section 23 of the Act provides in effect that where lands are expropriated, the Minister shall within sixty days after the *Registration* of the Plan and description of the land in the Registry Office, give notice to the owner and the notice is required to state, amongst other things, the date of the *registration* of the Plan and description.

Section 25 refers to the *registration* of the Plan.

On the plan here, there is signed by the Chairman of the Toronto and Hamilton Highway Commission a statement that the Plan was prepared under the instructions of the Toronto and Hamilton Highway Commission and the Commission "hereby requires the same to be registered for the expropriation of land colored red thereon."

I am of opinion as follows:—

1. Applying the provisions of the Public Works Act, to this case, I think the deposit in the Registry Office of a Plan and description signed as this is, by the Chairman of the Commission, may be made in the Registry Office and that the deposit is to be treated as a registration of the description and the Plan.

I may notice also that the Plan is under the corporate seal of the Commission and under the Act first herein referred to the Commission is a corporate body.

2. I think that you may give a certificate on the duplicate to the effect that the Plan and description have been deposited and registered in your office pursuant to the provisions of the Toronto and Hamilton Highway Commission Act.

3. These documents may be entered in the regular way in your office, that is, copied into the Register, entered in the Abstract Index, etc.

A COPY OF A COURT ORDER MAY BE REGISTERED IF CERTIFIED TO BE A TRUE COPY OF THE ORIGINAL BY THE PROPER OFFICER OF THE COURT. MEANING OF THE WORDS "LOCAL DESCRIPTION."

To a Registrar:

In answer to yours of the first instant, I have to say that if the copy of the Court Order is certified by a certificate signed by the proper officer of the Court, to the effect that it is a true copy of the original Order of the Court then I think you may register it, treating the certificate as substantially the same as the certificate contemplated by Section 43 of the Registry Act.

With regard to the description contained in the Order it is required that the document shall contain a local description of the land and the words "local description" shall mean a local or general description of the land sufficient to enable the same to be traced or ascertained by a surveyor. If you really think that the description is insufficient in view of the requirements of the Act you can send the document to me and I will consider the description further when I see the document, but I may say that if what you state is correct, namely, that a member of the firm of solicitors has written you saying that the land has never been described in any other way and, therefore, I presume it has hitherto been identified by such a description sufficiently to enable the Registrar to register the instruments affecting it then we may presume that it is such a description as would enable the same (the land) to be traced or ascertained by a Surveyor. See Section 24 Registry Act, subsections 1 and 6.

AN AGREEMENT FOR THE SALE OF STANDING TIMBER ON UNPATENTED LANDS MAY NOT BE REGISTERED UNDER THE REGISTRY ACT. SUGGESTIONS.

To a Barrister:

I return Agreement in duplicate for sale of timber E. A. A. to M. D. & Son, and Caution attached to one of the duplicates, the latter apparently prepared under the Land Titles Act.

I have given the matter consideration and I have come to the conclusion the Agreement cannot be registered under the Registry Act, on the ground that the land is unpatented, and the Agreement relating to standing timber is the

same as an agreement relating to the land itself. Under Section 2, Clause "E," the word "land" in the Registry Act includes any interest in land and a sale of standing timber is a sale therefore of an interest in the land.

Subsection 7 of Section 34 of the Registry Act declares that except Mortgages, Incumbrances or Liens made or given by the original nominee of the Crown or any person through whom a person obtaining Letters Patent of land derived title, no instrument affecting unpatented land shall be registered. The instrument is not a Mortgage, Incumbrance or Lien.

By way of suggestion I may say to you that it is possible that the Department of Lands, Forests and Mines, at Toronto, may permit the instrument to be filed with them and noted in their books or may permit some notice or other instrument to be left with them in such a way as that it will virtually constitute notice to subsequent purchasers or mortgagees, etc.

I express, however, no opinion on this point, and I merely throw it out for your consideration and by way of suggestion.

I also return to you the letter from the Registrar of H. to you.

A DESCRIPTION MAY REFER TO A ROAD OR A STREET NOT LAID DOWN ON A REGISTERED PLAN.

SUFFICIENCY OF DESCRIPTION FOR REGISTRATION PURPOSES OF AN EASEMENT.

To a Registrar:

I return Mr. T's letter to the Deputy Registrar, also one copy of the descriptions sent to me with your recent letter.

I agree with you in thinking that the first description is insufficient, and I agree substantially with the reasons you indicate except that I do not consider that where a description refers to a road or street it is necessarily insufficient because of the fact that the road or street may not be laid down on any registered plan. A public road or street may lawfully exist, according to our law, without its being laid down on any registered plan or instrument. We must assume that such a street or road could be found by a Surveyor going upon the ground.

The second description is of so much of the land of lot 3 in the 7th concession of the Township of M, as may be overflowed on the said lot 8 by the damming of the brook for the use of the mill at present erected, etc., on the south-west quarter of lot No. 9. That description is not, I think, open to objection. It is a description of an easement. The servient tenement and the nature of the easement are both described. As I pointed out in a case which was before me in the year 1911 (see my Report for that year, page 26) the object of the Registry Act is to provide for notice of amongst other things, burdens affecting lands, and such object may be deemed to be sufficiently accomplished by giving a description of the servient tenement and of the nature of the easement to which it is made subject.

ORDER IN COUNCIL OF THE PRIVY COUNCIL AT OTTAWA TRANSFERRING TO THE CROWN IN RIGHT OF THE PROVINCE OF ONTARIO A ROAD ALLOWANCE THROUGH AN INDIAN RESERVATION, ACROSS CERTAIN TOWNSHIPS. SUGGESTIONS OR RECOMMENDATIONS FOR REGISTRATION OF SAME.

To a Registrar:

I return the copy of the Order-in-Council of the Privy Council at Ottawa transferring to the Crown in right of the Province of Ontario a road allowance through the N. Indian Reservation, that is, across the Townships of P, B and C in your Registration Division.

I also return the letter to you by the Acting Deputy Minister of the Department of the Prime Minister and President of the Council for Ontario.

It is not easy to say what should be done in regard to the registration of this Order in Council. The Registry Act does not make express provision for the registration of such a document, but perhaps it may come within the general words at the end of clause "D" of section 2 of the Registry Act, namely, "An instrument whereby land in Ontario is affected." The order in Council may be deemed to be an Instrument dedicating a Public Highway.

On the whole I recommend you to accept the instrument for registration and if you have not books which you can use for the Townships of Pedley, Beaucage and Commanda in which to enter it, then it may be well to procure a Registry Book for these Townships and make entries of the instrument there. You had better also have it entered in an appropriate Abstract Index under the heading of "Road allowance across the Township of .....," and in the column for remarks you can make a note referring to the plan thus: "See Plan of Road in Plan No. ....."

The above suggestions or recommendations may be considered to be offered or made *ex necessitate.*

PLANS AND DESCRIPTIONS (SOME OF WHICH AFFECT UNPATENTED LANDS, AND OTHERS LANDS OF WHICH A PORTION ONLY IS UNPATENTED) PREPARED UNDER THE AUTHORITY OF THE EXPROPRIATION ACT OF CANADA, MAY BE RECEIVED AND DEPOSITED OF RECORD UNDER THAT ACT. ANY CERTIFICATE GIVEN IN REFERENCE THERETO SHOULD BE A SPECIAL ONE.

To a Registrar:

The case stated by you for my opinion is as follows:

Certain Instruments are tendered to you for registration by Mr. G, Superintending Engineer of the T. Canal. These Instruments are styled plans and descriptions and are prepared under the authority of the Expropriation Act of Canada. Some of them affect lands which have not been patented and others affect lands of which patents have been issued for a portion only and a portion still remains unpatented.

In view of the provisions of subsection 7, section 34 of the Registry Act, you doubt whether these instruments can be registered:

The Expropriation Act of Canada authorizes amongst other things that the Minister, etc., may enter into any land to whomsoever belonging, take possession of any land for the public purposes of the Dominion, and that the Minister may employ any Engineer to make surveys and furnish plans and descriptions of any property acquired or to be acquired by His Majesty for public purposes.

Section 8 provides that land taken for the use of His Majesty shall be laid off by metes and bounds. A Plan and description of the land signed by the Minister, the Deputy Minister, etc., shall be deposited of record in the office of the Registrar of Deeds for the Registry Division in which the land is situate, and such land by such deposit shall thereupon become and remain vested in His Majesty. Other provisions are made with reference to the deposit and its effect and there are provisions for certified copies of the plans and descriptions being given by the Registrar. A Certified copy is to be *prima facie* evidence of the original and of the deposit thereof.

Then section 14 provides that if the land taken is Crown land under the control of the Government of the Province in which such land is situate, a Plan of such land shall also be deposited in the Crown Land Department of the Province.

On the whole I am of opinion that you may receive the Plan and description under the provisions of the Dominion Expropriation Act as Deposited of Record in the Registry Office under that Act, and any certificate you give with reference thereto should be a special one, stating that the instruments have been deposited of record in the Registry Office under the provisions of the Dominion Expropriation Act.

SUBPŒNA TO REGISTRAR TO PRODUCE DOCUMENTS MUST BE ISSUED ON ORDER OF A JUDGE WHICH ORDER MUST BE NOTED IN MARGIN OF SUBPŒNA. THE DOCUMENTS TO BE PRODUCED SHOULD BE SPECIFIED—OBSERVATIONS AS TO THE FEES TO BE CHARGED FOR NECESSARY SEARCHES OF ABSTRACT AND ALPHABETICAL INDEXES—FYLING COPIES UNDER SEC. 48 OF THE EVIDENCE ACT.

To a Registrar:

I have your letter, with a copy of subpœna served on you in a case of Y. vs. P. I return the copy Subpœna.

Under subsection 2 of section 22 of the Registry Act, you are not required to produce any instruments or documents in your custody, unless ordered to do so by Order of a Judge of one of the Courts of Ontario. That Order has to be produced to the Officer issuing the Subpœna and has to be by him noted on the margin of the subpœna.

I have always considered that the documents required to be produced should be specified as for instance by designating the registration number and naming the Municipality or in such a way that a Registrar can search for in his files and produce them.

I do not express *ex parte* opinions on questions of the fees of Registrars. It will be for you to charge what you think you are properly entitled to for or incidental to the production of instruments in pursuance of a Judge's Order or Subpœna. Then if your charge is disputed it may be referred to me, when I shall decide the same after having heard from both sides.

In a Subpœna under a Judge's Order you ought to be furnished in my opinion with such a description by Number of the instruments required to be produced as will enable you to go to your files, and find the instruments, if there be such instruments, and select them for production. If the description of the Instrument is such that you have to search your Abstract Index Book or have to search your Alphabetical Index Book in order to find it, then you will have extra work to do and should be paid for searches accordingly. By way of suggestion I submit that the Solicitor who desires the production of instruments if he is not able to give you the proper numbers or proper descriptions of the instruments of which he requires production, it will be for him to make such searches in the Office as will enable him to describe the instruments by registration Number in the Judge's Order.

You will, of course, when you are properly subpœnaed either by yourself or your Deputy, take the Instruments to the Court for production. It will be proper for you to request the Judge to let you take them away with you on your return.

Under section 48 of the Evidence Act, where a public Officer produces upon a subpœna an original document, it shall not be deposited in Court unless otherwise ordered, but if the document or copy is needed for subsequent reference or use, a copy thereof or of so much thereof as may be deemed necessary, certified under the hand of the Officer producing the document or otherwise proved, shall be filed as an exhibit in the place of the original; and the officer shall be entitled to receive in addition to his ordinary fees, the fees for any certified copy to be paid to him before it is delivered or filed. And it is further provided that where an Order is made that the original be retained, the Order shall be delivered to the proper Officer, and the exhibit shall be retained in Court and filed.

As to what your ordinary witness fees are, you will have to consult your own Solicitor. With regard to your fees for service and production you will probably be entitled to prepayment of them before you leave home to obey the Subpœna.

I give you leave if you see fit to send a copy of this letter to the Solicitor.

MORTGAGE OF A BUILDING ERECTED ON RAILWAY LANDS MAY BE REGISTERED IF A FIXTURE AND IF THE LAND ON WHICH IT IS ERECTED IS PROPERLY DESCRIBED.

To a Conveyancer, etc.:

I return the Mortgage T. Fruit Growers' Association to M. and S. M.

If the building described in the Instrument as the Fruit Growers' Packing Building erected on the G. T. Railway lands in T. is a fixture as I have no doubt it is, then I think it may be the subject of a mortgage which may be registered under the Registry Act. It doubtless has been erected under some lease or agreement with the Grand Trunk Railway Co. The registration of the Mortgage would not interfere with any rights the Railway Company may have.

There may, however, be some difficulty regarding the description of the premises contained in the Mortgage. The land on which the Building is erected should be described in the Mortgage by such a local or general description as is sufficient to enable the same to be traced or ascertained by a Surveyor, and further the description should be such as that the Registrar would know on what parcel of land or lot he should enter the instrument in his Registry Books.

I suggest that the description in the mortgage be added to show on what part of the lands of the Grand Trunk Railway the building mentioned in the Mortgage is situated. If such a description is added the President and Secretary of the Mortgagor's Association can be got to add their initials opposite to the amended description. When the description is properly amended and the amendment noted I think the Mortgage may be registered.

REGISTRAR'S RIGHT TO CHARGE FOR COPIES OF PLANS WHICH THE CITY ENGINEER REQUIRES IN MAKING A NEW PLAN OF THE CITY.

THE PROVISIONS OF SEC. 88, SUB-SEC. 1, DO NOT CONTEMPLATE AN ADHERENCE TO ALL THE PROVISIONS OF SEC. 81. A PLAN UNDER SEC. 88 OF A MUNICIPALITY IS REALLY A COMPILATION OF REGISTERED PLANS. IT IS NOT AN ORIGINAL PLAN AS IS A PLAN OF SUBDIVISION OF LOTS UNDER SEC. 81. OBSERVATIONS AS TO SIZE OF MUNICIPAL PLANS.

From a Registrar:

Acting under instructions from the City Council, the City Engineer is proceeding to make a new plan of this City, and in order to do so he is searching and making copies of certain plans in this office. The Registry Act states what fees we are entitled to charge for the searches, but I am uncertain as to whether I am entitled to charge for the copies of the plans. I do not see why I should not, but would like to have your suggestion as to just what fees I will be entitled to.

Section 88 subsection 1 of the Registry Act, provides that a plan of this kind may be made in accordance with the Registry Act. Does that provision bind the surveyor or bind me, in registering the same, as to the size of the plan which you know cannot be larger than thirty inches by twenty-four inches? My opinion is that the provision as to size cannot apply to a plan of this kind as it would be impossible to have a map which would be serviceable, made subject to the size provided for in the Act. The map I am told will be about six feet square and can be very conveniently hung on my roller map case, which is the only way in which a map of that kind can be serviceable in this office. I would like, however, to have your opinion as to this also.

Letter in reply:

In reply to your favor of 15th inst. I have to say as follows:

1. As to your right to charge for copies of the plans which the City Engineer requires in connection with his making a new plan of the City I prefer to follow my usual practice in such matters, which is in questions of fees not to give *ex parte* opinions unless previously I have had occasion to decide a similar question. Your course is to charge what you consider proper in connection with copies of the plans and if your charge is disputed you can refer the matter to me when, after I shall have heard from both sides, I will consider and decide the dispute.

2. I am of opinion that the provisions of section 88 subsection 1, do not contemplate an adherence to all the provisions of section 81. A plan under section 88 of a municipality is really a compilation of registered plans. It is not an original plan as is a plan of subdivision of lots under section 81. A Municipal

plan is largely for the purpose of ready reference and I see no objection where it must be of the size you mention, namely, six feet square, to have it prepared as you say. I have, however, known municipal plans made up according to subsection 7, but I think they were not found to be as convenient for reference or as serviceable as if made in the way you suggest.

REGISTRAR NOT BOUND TO SEARCH THE ABSTRACT INDEX TO SEE IF MORTGAGE HAS EVER BEEN ASSIGNED BEFORE REGISTERING A DISCHARGE.

To a Registrar:

The question you submit for my opinion is as follows:

"When a Certificate of Discharge of Mortgage is presented for registration in proper form, is it the duty of the Registrar to search the Abstract Index (for his own protection before registering) to see if the Mortgagee had ever assigned the Mortgage?"

I am of opinion that when the Certificate of Discharge purports to be executed by the Mortgagee, and is in the usual form containing a statement that the Mortgage has not been assigned, and that he is the person entitled by law to receive the money, you are not bound before registering the discharge to search the Abstract Index to see if the Mortgage had ever been assigned by the Mortgagee.

In any Abstract of Title or Certificate you give referring to the Discharge of a Mortgage you should see that your Certificate shows by whom the Discharge of Mortgage purports to have been executed.

AFFIDAVIT OF EXECUTION MAY BE TAKEN BEFORE A NOTARY PUBLIC WHO IS SECRETARY OF THE COMPANY WHICH IS A PARTY TO THE INSTRUMENT.

To a Deputy Registrar:

I return Order, J. B. to the J. G. Thresher Company, Limited, also a letter from the Company to the Registrar, dated 7th July.

The J. G. Thresher Company of S, Limited, are parties to the Order, although they do not execute the same. The fact that they do not execute it may be noted in the column for remarks in the Abstract Index.

I observe that the affidavit of execution appears to have been taken before W. T. G., as a Notary Public, and as you say he appears by the letter heading of the letter from the Company, to be the Secretary of the Company.

You wish to know whether he is to be considered a party to the instrument. Under section 39 of the Registry Act, no person authorized to take affidavits, shall take an affidavit of the execution of an instrument to which he is a party. In my opinion, he is not to be considered a party to the instrument. The Incorporated Company is the party and he is an officer of the Company. I think, therefore, as the law stands that he was competent to take the affidavit.

I am bound to say, however, that it may be well to call the attention of Parliament to such a matter, because as at present advised, it seems to me contrary to the spirit of section 39, that such an Official shall be permitted to take the affidavit of execution of an Instrument to which his Company is a party.

AN AFFIDAVIT OF EXECUTION SWORN BEFORE A JUSTICE OF THE PEACE OF THE PROVINCE OF ALBERTA DOES NOT REQUIRE A SEAL.

VALIDITY OF AFFIDAVITS MADE BEFORE JUSTICES OF THE PEACE OF THE OTHER PROVINCES.

To a Registrar:

I have your letter. I do not think that an affidavit of execution, sworn before the Justice of the Peace of the Province of Alberta, requires a seal; and in other cases I have been constrained on the whole to give an opinion in favor of the validity of an affidavit made before the Justice of the Peace of one of the other Provinces of Canada. You can in the column for remarks note the fact that the affidavit is made before a Justice of the Peace for Alberta.

AFFIDAVITS SWORN BEFORE A COMMISSIONER OF THE SUPERIOR COURT FOR TAKING AFFIDAVITS IN QUEBEC ARE SUFFICIENT FOR REGISTRATION PURPOSES.

To a Registrar:

I return Deed, G. to R., also affidavit of E. L., Notary Public of Quebec, also two letters from Mr. R. I think on the whole the affidavits sworn before a Commissioner of the Superior Court for taking affidavits in Quebec may be accepted as sufficient for registration purposes.

BY-LAW OPENING A NEW ROAD, WITH BLUE PRINT PLAN SHOWING LOCATION OF THE ROAD. LOTS ON WHICH THEY SHOULD BE ENTERED. METHOD OF REGISTERING.

Letter from a Registrar:

I enclose herewith two by-laws of the Township of B., which I am asked to register, dealing with a new road the Council is opening up, and also a Blue Print plan showing the location of said road and the township and subdivision lots which it runs through or crosses, or abuts.

The by-laws are accompanied by certified copies of the same for registration purposes as the law provides.

My difficulty is as to entering these by-laws upon the several lots. It has been the practice of this office always, I think, to enter any by-law or document affecting

a highway upon the lots abutting thereon on either side. This gives notice to those who search these lots of how the title is affected by such by-law. I am in difficulty, however, as to how many lots these certain by-laws should be indexed upon. I am clear that they should go on all the township lots which they cross and on the subdivision lots which are crossed; but in many cases the new road simply touches the rear of the lots in the subdivision, frequently covering a narrow private entrance laid out by a subdivision plan at the rear. Would you advise me to index it upon all the lots whose rear ends simply abut upon the new road, or only upon those lots portions of which are taken for the new road? The Blue Print will show you some of these private roads and how they now become parts of the wider 66-foot road.

Mr. J. F. G., of this Town, is the solicitor for the Township. He asks me to register the by-law. He also asked me if the law provides for some simple way of registering the plan of the road itself, i.e., the plan of which the Blue Print is a copy. I have not found any such provision. Can you help us in this particular? What clause if any would enable the plan of the new road to be registered?

Letter in reply:

I return By-laws 637 and 843 of the Township of P. received with your letter of 3rd inst. I also return the Blue Print plan. I have to say as follows:—

1. I think it will be expedient in this case to index the by-law upon all the lots the rear end of which simply abut upon the new road, as well as upon those lots, portions of which are taken for the new road.

2. With regard to registering the plan of the road, of which the Blue Print is a copy, I may say by way of suggestion that if the Township passes a by-law, to amend By-law No. 837, which authorizes the opening up and establishing of the road or highway, and in the by-law states that the plan, which is annexed to the by-law, shows or delineates the highway to be opened up under that by-law, you would be at liberty, I think, to register the plan as part of such new by-law.

3. The plan may, however, also be deposited with you under the Custody of Documents Act.

4. Sometimes plans are left in Registry Offices on file or deposit without being registered, simply for convenience and reference. If you care to receive a plan in that way I see no objection to it, for it would be there convenient for reference by parties interested. The more correct course, however, is indicated as above.

These by-laws should be registered by certified copies, see Sec. 70 Reg. Act.

By-law changing the names of streets.—How registered.—Entries to be made on plans and in books.

To a Registrar:

Referring to a recent letter from you touching the registration of a By-law of the Corporation of the City of S. changing the names of certain streets, the by-law having been approved by the County Judge under the provisions of Subsection 38 of Section 40 of the Municipal Act, the course I recommend you to pursue is as follows:

1. The By-law and Judge's Certificate would better be copied into the ordinary Registry Book for S.

2. You may make a note, preferably in red ink, on the plans filed with you, which shew the streets, the names of which have been changed, stating that the names of the streets laid out on the plans have been changed as follows: Noting the changes and adding names of streets "changed per instrument No....."

3. If there are any cases where the names of streets form parts of the descriptions of the lots. as for instance, where lots are described as Lot No. 1 on the north side of "A" street; Lot No. 1 on the north side of "B" street, etc., then I think it would be necessary for you in the headings of the Abstract Index for each lot, to make a note stating that the name of the street has been changed to————, by Instrument No. —— for the City of S.

By-law book.—Entries to be made therein.

To a Deputy Registrar:

I have your letter of August 25th.

Section 23, Subsection 5 of the Registry Act (R.S.O., 1914, ch. 124) provides for the keeping by the Registrar of a By-law Book, and states what shall be entered therein. I am of opinion that it is still sufficient merely to insert the particulars mentioned in that subsection.

Preparation of an abstract on registration of a subdivision of township lots under Section 83 of the Registry Act.

I have perused and considered the correspondence, consisting of letters from the Registrar of the County of S., and the firm of Messrs. B. B. & Co., Solicitors for the Company, who registered a certain plan known as K. Land Company's subdivision of Plan of S. Heights.

It is a plan of parts of Township Lots 24 and 25 in the 11th Concession of the Township of O. There are some 423 subdivision lots laid out on the plan. The lots are said to be laid out for sale, principally for the erection thereon of summer cottages.

The Registrar, at the time the plan was registered, informed Mr. F., the member of the firm of solicitors who attended to the registration of the plan, that he prepared Abstracts of Title in connection with all such Plans of Subdivisions. The Solicitor in effect admits this. The Registrar says he also told the Solicitor he would charge him with the Abstract, and that Mr. F. made no objection to being so charged. Mr. F. does not admit that he was told that his client would have to pay for the Abstract. He, in fact, disputes that part of the Registrar's statement.

An Abstract prepared by the Registrar and an account charging the Solicitors for it has been rendered.

The Solicitors say that if this Abstract is necessary and I order it, their clients are quite prepared to pay for it.

I think, had the facts been submitted to me before the Abstract was prepared, I would have directed the Registrar to prepare it, under Section 83, of the Registry Act, and I now approve of the preparation of the Abstract and give my direction for its preparation. If need be this direction may be deemed to be made *nunc pro tunc.*

The Solicitors do not object to the amount charged by the Registrar for the preparation of the Abstract. This amount should therefore be allowed and paid to the Registrar.

A FEE OF 25 CENTS MAY BE CHARGED FOR A CERTIFICATE OF REGISTRATION ON THE DUPLICATE COUNTERPART OF AN INSTRUMENT PREVIOUSLY REGISTERED.

WHERE A WILL AFFECTS LANDS WITHOUT LOCAL DESCRIPTION, AND ALSO LANDS WITH A PROPER LOCAL DESCRIPTION, ENTRY IN THE GENERAL REGISTER AS WELL AS IN THE SPECIAL REGISTER IS NECESSARY.

To a firm of Solicitors:

Having considered the matters referred to me for my ruling in your letter of 25th September, as between yourselves and the Registrar at P. S., and having heard what the Registrar has had to say on the subject, I am of opinion as follows:

(1) Under the circumstances, as stated, I think the Registrar was entitled to charge a fee of 25c. for each certificate on the duplicate counterparts you sent him of deeds previously registered.

(2) I think as the Will of J. M. affected lands in the Registry Division without local description, and also affected lands with a proper local description, the Registrar was justified in registering the Will in the General Register, as well as in the Separate Register. The double entry is, as the law stands, necessary just as if the Will had contained descriptions of particular lands situate in two different Municipalities of the Registry Division.

I therefore decide the matter in favor of the Registrar.

RELEASE OF LANDS FROM A LEGACY MAY BE REGISTERED, ALTHOUGH NOT EXECUTED BY ONE OF THE PARTIES.—ENTRIES IN THE ABSTRACT INDEX.

To a Deputy Registrar:

I return the Release, W. to W. This may be registered, notwithstanding the fact that Ellen S., one of the four parties of the First Part does not appear to have executed the Instrument.

Each party of the First Part gives a separate Release of the lands from the legacy and the legacy was a legacy to each. In this particular case you would better enter the Instrument in the Abstract Index in the names of the four parties of the First Part who have executed it as Grantors, and in the column for remarks state that one Ellen S. purports to be a party of the First Part, but that she does not appear to have executed the instrument and that there is no affidavit proving that she has done so.

THE CERTIFIED COPY OF THE INSTRUMENT REFERRED TO IN SECTION 35, AND THE CERTIFIED COPY OF A POWER OF ATTORNEY IN SECTION 49, OF THE REGISTRY ACT, MEANS COPIES AUTHORIZED TO BE CERTIFIED UNDER THAT ACT.

To a Firm of Solicitors:

I am in receipt of your favor of yesterday's date; also of Power of Attorney.

I am of opinion that the certified copy of the instrument referred to in Section 35 and of Powers of Attorney referred to in Section 49, Registry Act, mean copies authorized to be certified under the Registry Act. As an instance, see Section 44. An unauthorized certified copy, even certified by Notary Public, cannot be registered.

May I suggest that you may perhaps obtain a certificate from the Judge of your County Court, endorsed upon the original Power of Attorney under Section 41 of the Registry Act, and upon that register the original Power of Attorney, and you can thereupon procure from the Registrar under Section 44, a certified copy, if you so desire.

CERTIFICATE OF DISCHARGE SHOULD RECITE THE FACT OF THE REGISTRATION OF LETTERS OF ADMINISTRATION AND GIVE THE PARTICULARS REQUIRED BY SECTION 65, SUBSECTION 2, EVEN THOUGH SAME ARE SET OUT IN THE ASSIGNMENT OF MORTGAGE FROM THE ADMINISTRATOR OF THE DECEASED MORTGAGEE.

To a Barrister:

I have now heard from the Registrar regarding the Discharge of Mortgage made by G. E. G. to the late R. D.

I am of opinion that as the Letters of Administration to the estate of the Mortgagee is one of the instruments through which the person who executed the discharge claims interest in and title to the mortgage money; the Certificate of Discharge should recite the fact of the registration of the Letters of Administration and give particulars of the date of the registration and registration number, etc., as required by Subsection 2 of Section 65 of the Registry Act. It is not sufficient as the law stands that the assignment of mortgage to your client by the administrator of the deceased mortgagee sets out the fact of the Letters of Administration and gives full particulars of the registration thereof.

SUBSECTION 4 OF SECTION 56 OF THE REGISTRY ACT DOES NOT APPLY TO THE REGISTRATION OF PROBATE OR EXEMPLIFICATION OF PROBATE UNDER THE SEAL OF ANY SURROGATE COURT IN ONTARIO.

To a Barrister:

I am of opinion that Subsection 4 of Section 56 of the Registry Act does not *apply* to the registration of Letters Probate or of Exemplification of Letters Probate under the seal of any Surrogate Court in the Province of Ontario.

Subsection 4 was enacted for the protection of the revenue of the Province in connection with Succession Duties, but the revenue is fully protected where an application is made to a Surrogate Court in Ontario for Letters Probate, because in every case, as I understand it, notice of the application together with copies of the affidavits as to the value of the estate, etc., are sent by the Registrar of the Surrogate Court to the Solicitor to the Treasury and probate is not granted until he writes back to say that he is satisfied to permit probate to be issued.

A Prothonotarial copy of Probate may be registered if Section 56, Subsection 4 of the Registry Act is complied with.

To a Registrar:

I have your letter and am returning you herewith the prothonotarial copy of the Probate of the last Will and Testament of the late Dr. Jeannie G. M. B. and compared copy. I am of opinion that this comes under Section 45 of the Registry Act, but it will also be necessary for the solicitors to comply with Section 56, Subsection 4 of the Act before you may register it.

No difference between what is required under Subsection 4 of Section 56 of the Registry Act in connection with the registration of an original will and an out of Ontario exemplification or certified copy of Probate or Letters of Administration with Will.

To a Registrar:

In answer to the question submitted by you I have to say that there does not appear to be any difference under Subsection 4 of Section 56, Registry Act, between what is required under that subsection in connection with the registration of an original will and what is required in connection with registration of an out of Ontario exemplification or certified copy of Probate or Letters of Administration with the Will annexed.

Fees for registration of an Assignment of several mortgages.

Letter from a Barrister:

The Registrar of Deeds at D. is charging me $5.00 for registration of Assignment (marked "Not to be recorded in full") on the ground that he has your ruling that he is to be allowed $1.00 for each of the mortgages embraced in the Assignment, in which there are five.

I have contended that the Instrument, namely, the Assignment, is the only thing to be looked at and that $1.00 for registration of it is the proper charge. Will you kindly make the matter clear, and oblige.

Letter in reply:

I have your letter in regard to fees charged to you by the Registrar at D. for registration of an Assignment of five Mortgages marked "not to be recorded in full" his charge being $1.00 for each Mortgage embraced in the Assignment.

Mr. Justice Britton decided some years ago on an Appeal from me that $1.00 per Mortgage was a proper charge in such a case and his decision has, so far as I know, ever since been acted upon.

DISCHARGE OF MORTGAGE SIGNED BY THE SURVIVOR OF TWO MORTGAGEES, MAY BE REGISTERED IF IT CONTAINS A RECITAL OF THE FACT OF DEATH AND THE DATE AND PLACE OF DEATH OF THE OTHER MORTGAGEE.

To a Registrar:

I return Mortgage, A. B. to E. K. and C. K., also the Discharge, C. K. to A. B.

The Discharge purports to be signed only by C. K. and it contains no recital or explanation as to why it was not signed by E. K. who was a joint Mortgagee. There is nothing on the Discharge to show that C. K. is the survivor of the two Mortgagees.

I think if she is the survivor you may accept the Discharge of registration but at the very least there should be a recital in the Discharge of the fact of E. K's death, and the date and place of that death would better be recited.

I am not prepared to say that it is absolutely necessary that a Will of E. K. or letters of Administration of her estate should be registered with you. In somewhat similar cases I have treated the recital in the Instrument of the death, etc., of one of the joint Mortgagees as for discharge purposes sufficient.

LANDS DESCRIBED IN SCHEDULE ENDORSED ON THE MORTGAGE SUFFICIENT FOR REGISTRATION PURPOSES, NOTWITHSTANDING THAT THE SCHEDULE IS NOT SIGNED, IDENTIFIED, OR VERIFIED BY AFFIDAVIT.

To a Registrar:

I return Mortgage, H. to Bank of H., referred to in your letter of 23rd inst. I am of opinion as the law now stands that the land is sufficiently described in the Schedule "A" endorsed on the Mortgage, and, therefore, I think the description of the land is sufficient for registration purposes.

I can well understand, however, your hesitation in accepting it, because the Schedule is not signed, identified or verified by affidavit. As the law now stands however, the Schedule may be treated as part of the Instrument although not signed or specifically verified.

DESCRIPTION COMPLIES WITH THE REGISTRY ACT IF IT IS SUCH A LOCAL OR GENERAL DESCRIPTION OF THE LANDS AS MAY BE TRACED OR ASCERTAINED BY A SURVEYOR.

To a Registrar:

Regarding the description in the Deed from F. Q. and wife to J. L. S. of parts of lots 23, 24 and 25 in the 6th concession of the Township of F., I have to say that while I think the description might be a little more definite, still it appears to me to be one that probably sufficiently complies with the provision of the Registry Act which requires that the Instrument give a local or general description of the lands sufficient to enable the same to be traced or ascertained by a Surveyor. On the whole, therefore, I think you may accept the description as sufficient for registration purposes.

CORRECTIONS DIRECTED TO BE MADE IN THE ABSTRACT INDEX WHERE INSTRUMENTS HAVE BEEN ENTERED IN ERROR AGAINST LOTS.

A matter with respect to the entries in the Abstract Index of certain instruments affecting lands in the Village of D. in the County of O., have been submitted to me by Mr. H. A. I have considered Mr. A.'s representations and those of the Registrar, and I am of opinion that the instruments referred to, namely: No. 13404 a Deed of Bargain and Sale C. to S.; No. 13676 Mortgage, G. to S.; No. 14001, Deed of Bargain and Sale, S. to G., which were entered on lot No. 5 on the east side of Mechanic Street and North side of Oxford Street in the Village of D., were rightly entered upon lot 5 on the north side of Oxford Street. The side of that lot is on the east side of Mechanic Street but the lot fronts on north side of Oxford Street. It is south-east of the railway.

I am further of opinion that these instruments should not have been entered upon lot 5 on the east side of Mechanic Street which lot is on the corner of Jarvis Street. The description of the first named lot in the Conveyances above referred to is Village lot No. 5 on the east side of Mechanic Street and north *side* of Oxford Street in the Village of D. These descriptions do not say east side of Mechanic Street and *North of Oxford Street,* but on the *north side of* Oxford Street.

The complaint is that the above mentioned instruments have been entered upon Village lot 5 on the east side of Mechanic Street. I take that to mean fronting on the east side of Mechanic Street. The numbering of lots on Oxford Street show plainly that they are to be considered as lots fronting on Oxford Street. I infer from the sketch sent to me by Mr. A. that the plan shows a number of lots fronting on Mechanic Street including lot 5 on the east side and another lot 5 on the west side.

I think errors were made in entering the instruments above referred to. They should not have been entered on lot 5 on the east side of Mechanic Street (and corner of Jarvis Street) which is known as the Colwell lot.

I, therefore, direct corrections to be made in the Abstract Index accordingly. The corrections may be made in red ink and dated and signed as required by the Act.

NOTES OF DECISIONS AND OPINIONS

OF

James W. Mallon

INSPECTOR OF LEGAL OFFICES AND INSPECTOR pro tem
OF REGISTRY OFFICES

NOTES OF DECISIONS AND OPINIONS OF JAMES W. MALLON, INSPECTOR OF LEGAL OFFICES. AND INSPECTOR *PRO TEM.* OF REGISTRY OFFICES.

REGISTRATION OF THE PROBATE OF A WILL OR LETTERS OF ADMINISTRATION IN LIMITED FORM. MEANING OF SECTION 65 SUBSECTION 4 OF THE REGISTRY ACT. CHANGE IN THE METHOD OF REGISTRATION NOT INTENDED.

A difference of opinion has arisen between Mr. G. W., solicitor, and the Registrar of W. T. as to the method of registering the Probate of a Will in limited or abbreviated form, under sections 4 and 5 of the Registry Act, R.S.O. cap. 124.

Mr. W. contends that the meaning of the words: "It shall be sufficient to deposit a copy of and record so much of the Probate of Letters as shows the grant of probate or letters and the appointment of executors or administrators" in subsection 4, is that the Registrar must receive deposit of a copy of the whole probate, including the will, for the fee of recording "so much of the probate as shows the grant of probate and the appointment of executors"; that the meaning of the subsection is that he may deposit a copy of the probate, and it becomes the Registrar's duty to record or copy into his books that part mentioned in the subsection; that if this was not the intention of the Legislature then everyone who searched a title on meeting the trivial record in the books which the Registrar would make, would be required to seek discovery of the will, and the public would be thereby inconvenienced.

The Registrar's contention is that the Solicitor must deposit not the full probate of the will but "so much of the probate as shows the grant," etc., and that it is the duty of the Registrar to record so much of the document as is deposited.

The doubt as to the meaning of the last four lines of subsection 4 has arisen from the fact that on the revision of the Act in the year 1910 a change was made in the wording of the subsection.

R.S.O. 1897, chapter 136, sec. 78 (2), was as follows: "It shall be sufficient to register so much of the probate or letters of administration with the will annexed as to show the grant of probate or such letters and the appointment of executors or administrators, as the case may be, and by the deposit in the Registry office of a copy of so much of the probate or letters as shows the grant thereof and the appointment of executors or administrators. And the late Inspector of Registry Offices, Mr. Donald Guthrie, K.C., in his annual Report for 1901 at page 22 ruled that what was contemplated by this subsection was "the deposit in the Registry office of a copy of part only (with certain affidavits) in lieu of the deposit of a full copy."

There can be no doubt then as to the meaning of the subsection prior to the Revision of the Registry Act in the year 1910, and the question now arises, did the Legislature intend to effect a change in the method of registration in cases where the will, including Probate, is over seven folios, and does not affect land in the Registry Division, except in so far as the testator was the holder of a Mortgage.

I have always understood that the provision for limited registration of such instruments was intended to enable the public or profession to register wills (often of considerable length) without having to pay the larger fees required where the same are copied in full in the Registry books: and as the will, in such cases, does

not affect lands, except as above mentioned, a person searching would not be concerned about the various provisions of the will.

I can find but one decision of Mr. Guthrie which bears upon the question, namely, that given at page 9 of his Annual Report for 1911.

In that case a solicitor sent for registration a full copy of the probate and will with the request that the document be registered in limited form, and the Registrar instead of complying with instructions recorded it in full, and charged full fees therefor. Mr. Guthrie held that the Registrar "should either have registered the instrument as requested or else should have returned it"; that the registration in full was not authorized because not required, "and a proper opportunity was not given the Solicitor to consider the Registrar's objections"; and he allowed the Registrar "only the fee he would have been entitled to had he carried out the Solicitor's request for limited registration, or had he given the Solicitor an opportunity to make such changes in the documents as would have enabled him to accomplish his purpose, which clearly was to avoid the expense of registration in full of the Will."

My opinion then is that subsection 4 of section 65 was not intended to effect a change in the method of registration, that the party registering should deposit a copy of only so much of the probate or letters as shows the grant and the appointment, that should the full copy be tendered with a request for registration in limited form, it is discretionary with the Registrar to comply with the request or send it back for such changes as are requisite for registration is abbreviated form.

A Certificate of Discharge drawn in the form required by section 69 of the Registry Act and which purports to discharge a bond the condition in which is that the obligee shall hold and quietly enjoy certain lands may not be registered.

To a Registrar:

I have your letter of the 20th inst. enclosing letter of same date from Mr. F., Barrister, a Bond of Indemnity bearing your certificate of Registration No. 11701, and what purports to be a Certificate of Discharge of same, drawn according to Form 12 of the Registry Act, and you ask if the certificate may be registered. I think not.

The bond is given by L. McI. to J. S., in the penal sum of $1,000, for payment of which he binds himself, his heirs, etc., and his real estate as therein described. The condition of the bond is that the obligee, his heirs, etc., shall hold and quietly enjoy certain lands without interruption or disturbance on the part of certain persons therein mentioned.

Section 36 of the Registry Act refers to instruments given as security for payment of a debt incurred in respect of a purchase or delivery of goods, or in respect of an advance or loan of money.

The bond was not given for any of these purposes and, therefore, cannot be discharged by a certificate in the form required by Section 69.

Would not a Quit Claim or Release be the proper method?

I return the bond and certificate by registered post and am sending to Mr. F. a copy of this Letter.

THE CERTIFICATE OF DISCHARGE OF MORTGAGE IS A CREATURE OF THE REGISTRY ACT AND MUST FOLLOW THE REQUIREMENTS OF THAT STATUTE. THEREFORE, AN AGREEMENT MADE IN CONTEMPLATION OF MARRIAGE DOES NOT GIVE WIDOW THE RIGHT TO DISCHARGE BY STATUTORY CERTIFICATE A MORTGAGE MADE TO HER HUSBAND. SHE IS NOT HIS EXECUTRIX, ADMINISTRATRIX OR HIS ASSIGN.

To a Registrar:

Herewith I beg to return by registered post the Certificate of Discharge A. P. to E. L., also Mr. F.'s letter.

The Agreement between A. P. and her late husband dated June 28th, 1883, made in contemplation of their marriage, recited in the Certificate of Discharge, does not, in my opinion, give her such title as would enable her to discharge by Statutory Certificate a Mortgage made to her late husband.

The Certificate of Discharge is a creature of the Registry Act and must follow the requirements of that Statute, in order to have the effect and operation contemplated by section 67, namely, of a release and reconveyance; and section 62 provides by whom the Certificate shall be executed, namely, by the Mortgagee, or his executors, administrators or assigns. The Mortgage was not assigned, consequently it will be necessary, before she executes a Certificate of Discharge for Mrs. P. to take out Probate or Letters of Administration.

Of course if the parties, on the advice of a solicitor, are satisfied with the title of Mrs. P. under the said agreement, they could take from her a Common law re-lease and re-conveyance, which document you could accept for registration.

THE DISCHARGE OF A MORTGAGE MADE AND REGISTERED IN 1884, FROM EXECUTOR OF MORTGAGEE MAY BE REGISTERED WITHOUT MENTION OF THE PARTICULARS OF THE REGISTRATION OF PROBATE. PROBATE ON WHICH IS ENDORSED THE CERTIFICATE OF REGISTRATION OF THE REGISTRAR OF ANOTHER REGISTRY DIVISION MAY BE REGISTERED IN EITHER OF TWO WAYS (1) IN THE MANNER PROVIDED BY SEC. 56, SUBSEC. 1 (*b*), OR (2) BY DEPOSITING A CERTIFIED COPY UNDER SEC. 44.

To a Registrar:

Your letter of the 26th November last, to the late Inspector of Registry Offices has been sent to me for reply.

You ask "Could a Discharge of Mortgage from Executor of Original Mortgagee be registered without having endorsed on it particulars of registration of Probate and will where the Mortgage was dated and registered in the year 1884?"

My answer is "Yes," it may be registered because it was not until the Statute, 62 Vic. (2nd Sess.) Cap. 16, Sec. 7, came into force, namely, April 1st, 1899, that it became necessary that the certificate of discharge should mention particulars of the instruments through which the person executing the certificate of discharge claims interest in or title to the mortgage moneys.

As to the second question in your letter, you say you have received an original Probate and will with the certificate of registration by the Registrar of B. County endorsed thereon but no copy thereof with affidavit verifying it, and you ask if it may be registered.

In answer to this I may say that my opinion is that the Probate must be registered in either of two ways (1) by production of the Probate and deposit of a true copy thereof with an affidavit verifying such copy as provided by Sec. 56, Subsection 1 (*b*) or, (2) by the method provided in Section 44, namely, by depositing with you a certified copy under the signature and seal of office of the Registrar of B. which certificate could contain the particulars required to be stated therein by Section 44.

WHERE A PROBATE, AFTER REGISTRATION IS AMENDED BY THE SURROGATE COURT, THE AMENDED PROBATE SHOULD BE REGISTERED "DE NOVO."

To a Deputy Registrar:

Re G. S. Probate.

Herewith I beg to return by registered post the amended Probate and copy which you sent for my perusal and which prior to its amendment, had been registered as number 1380.

As stated in my letter of the 24th ult., it must be registered "de novo" pursuant to Sec. 56 (1) (*b*) of the Registry Act.

In addition to the affidavit verifying the copy deposited, I think there should also be left with you a certificate of the Surrogate Registrar, under his hand and seal of office, entitled in the Surrogate Court, and setting out the fact that at the time the Probate was issued the copy of the will annexed thereto was defective, in that the words, "the same to be in lieu of dower" were omitted from the sixth paragraph thereof, and that the annexed copy of the amended probate contains a true copy of the original will of the said G. S.

The copy of the amended Probate should, in order to be a true copy, have endorsed on it a copy of the certificate of registration of Dec. 15th, 1915.

In the index to the General Register you will write in red ink under the number 1380 the following: "See number —," indicating the Registry number of the amended Probate. You will copy into the General Register in addition to the amended Probate, will and affidavit, the certificate of the Surrogate Registrar.

This certificate should be entitled "In the Surrogate Court of the County of D." "In the estate of G. S., late of the City of, etc., etc."

Before handing back to the Solicitor the amended original, you will, of course, endorse thereon a new certificate of registration.

A PLAN AMENDING BY JUDGE'S ORDER UNDER SEC. 86, A REGISTERED PLAN, BY CLOSING A ROADWAY AND SUBSTITUTING A STRIP 20 FEET WIDE AS A LOT, OVER WHICH RIGHTS OF WAY MAY BE GIVEN, MAY BE REGISTERED.

To a Deputy Registrar:

Herewith I beg to return the plan you sent to me which is a plan amending by Judge's Order registered plan number 623.

I observe that it bears the consent of the Municipality as well as of all of the owners, that it closes Woodland Avenue and substitutes an irregular strip of land 20 feet in width, which strip is divided into 12 lots designated by numbers.

You say that there is no doubt that this strip of land is intended to be used as a roadway or lane by the owners of the lots on either side thereof, and apparently it will be their mode of access from and to the public road allowance.

My views are as follows:

(1) This is an amending plan under Section 86 of the Registry Act. It does not lay out a street, road or lane. What it does is to close a roadway and lay out additional lots. I think, therefore, that Sec. 81, Subsec. 18, of the Registry Act, and the Municipal Amendment Act of 1914, Cap. 23, Sec. 20, does not apply.

(2) I think that the strip of land in question may be treated as a lot or lots. See Reports of the Inspector of Registry Offices for the years 1911, page 45, and 1913, page 13.

As however, rights of way will be given over this strip whenever any of the 25 lots designated by letters on Plan 623 are sold, mortgaged, or otherwise dealt with, I think before it is registered this plan should be altered to show the strip in question as a single lot only, in which case instead of having to open 24 books it will only be necessary to procure for the parcel one Abstract Index book and one Registry book.

When the change indicated has been made you may register this plan.

REGISTRATION OF A WILL, BOTH WITNESSES TO WHICH ARE DEAD, AND ON WHICH IS ENDORSED A JUDGE'S CERTIFICATE UNDER SEC. 41, AND THE CONSENT OF THE PROVINCIAL TREASURER UNDER SECTION 56 (4).

To a Deputy Registrar:

In this the facts appear to be as follows:

An original Will, having endorsed on it the consent of the Provincial Treasurer under Sec. 56, subsec. 4, and also having endorsed thereon a Judge's certificate under Sec. 41, both witnesses being dead, is tendered you for registration, with the request that the original will and not a copy be retained in your office.

Your views are that a copy should be prepared for registration, that the certificate of the Judge should bear a seal and should be attached to the copy and not to the original will, that there should also be attached to this copy an affidavit under Sec. 56, subsec. 3, proving the testator's death, and that the consent of the Provincial Treasurer must be endorsed on the copy.

Having regard to the provisions of Sections 41 and 56 when taken together my views are as follows:

(1) That this will should be registered by the deposit of a true copy of the will with the endorsements that have been made thereon.

(2) That this copy should have endorsed upon it the Judge's certificate (Form 7) which certificate should state that he is satisfied, etc., "of the due execution of the instrument *whereof the within is a copy.*"

(3) That a seal is not required to be affixed to the Judge's certificate.

(4) That there should be attached to the copy an affidavit that the testator is dead.

(5) That the consent of the Provincial Treasurer need not be endorsed on the copy, the fact that it is on the original is evidence that the requirements of the Succession Duties Act were complied with.

(6) That an affidavit verifying the copy is not necessary as the Judge's certificate takes the place of such affidavit.

The correctness of the copy, however, must be verified by yourself or the Registrar under Sec. 56, subsec. 2.

I return by registered post the original will and other papers sent me.

A DESCRIPTION WHICH DOES NOT COMPLY WITH THE REQUIREMENTS OF THE REGISTRY ACT.

To a firm of Solicitors:

Herewith I beg to return the affidavit enclosed with your letter of the 28th ult., which was received here on the 5th inst.

Without expressing an opinion as to whether or not it is necessary to adhere strictly to Form 14 of the Registry Act, especially as I have not the views of the Registrar, I may say that what seems to me to be a defect in the affidavit is the description given of Lots 13 and 14, namely, "all of Lots 13 and 14 on the west side of B. Street as shown on Registered Plan No. 119, excepting thereout any portion thereof heretofore sold by the said deceased in his lifetime." This is not a description that could be traced and ascertained by a Surveyor without a search of title and therefore should be refused by the Registrar.

In preparing a new affidavit, as the same is necessary, I would suggest that it be made to conform with Form 14.

THE NOTICE AS TO ALIEN ENEMIES REQUIRED TO BE INSERTED IN ALL PROBATES AND LETTERS OF ADMINISTRATION BY ORDER-IN-COUNCIL OF DECEMBER 7TH, 1915, IS A PART OF THE LETTERS AND SHOULD BE COPIED IN THE REGISTRY BOOK.

To a Registrar:

Re Order-in-Council 7th Dec. 1915, *anent Alien Enemies.*

Your letter of the 7th inst. to the Hon. The Attorney-General has been referred to me for reply.

Copies of the Order-in-Council and my letter of instruction to the Surrogate Registrars I beg to enclose herewith.

You will observe that the second paragraph only of the Order-in-Council is the notice which is to appear upon the face of the Letters Probate or Administration. I enclose a sample form of Letters in use in the Surrogate Court here.

It is my opinion that this notice is a part of the Letters and should be copied in the Registry book when the Letters are registered in your office.

You will observe also that the notice consists of about 108 words.

Note: The notice above referred to is as follows:

"This grant is made upon the condition that no portion of the assets shall be distributed or paid during the war to any beneficiary or creditor who is a German, Austro-Hungarian, Turkish or Bulgarian subject or other alien enemy wherever resident, or to any one on his behalf or to or on behalf of any person resident in Germany, Austria-Hungary, Turkey or Bulgaria, or other enemy country of whatever nationality, without the express sanction of the Crown, acting through the Treasury, and if any distribution or payment is made contrary to this condition the grant of probate or Letters of Administration will be forthwith revoked."

WHEN AFTER DEDUCTING THE PERCENTAGES UNDER SECTION 101, SUBSECTIONS 2 AND 3, OF THE REGISTRY ACT, A REGISTRAR'S INCOME FALLS BELOW $1,500, HE MAY RETAIN OUT OF THE PERCENTAGES A SUM SUFFICIENT TO BRING HIS INCOME UP TO $1,500.

To a Registrar:

I have your letter of the 23rd inst. with amended return.

The $49.00 should be shown among the other details in item 31 (*a*), making the total of that item $2,757.73.

I compute the percentage under Section 101 (2) as $1,534.68 as follows:—

$50 00
100 00
300 00
1,084 68

This will make your net income, Item 41: $1,419.30.

Now my view of Section 101, Subsection (1) is that each Registrar may retain $1,500.00, so that instead of paying $1,534.68 to the county you must first deduct $80.70, the difference between $1,500.00 and $1,419.30.

A DISCHARGE IN WHICH THE MORTGAGOR IS THE SUBSCRIBING WITNESS TO THE SIGNATURE OF THE MORTGAGEE, AND MAKES THE AFFIDAVIT OF EXECUTION, MAY BE REGISTERED, IF THE MORTGAGOR IS NOT A PATRY TO THE DISCHARGE.

To a Barrister:

Replying to your letter of the 17th inst., in which you ask to be informed if the Registrar of the Registry Division of W. T. properly received and registered a Discharge of Mortgage in which the mortgagor is a subscribing witness to the signature of the mortgagee and makes the affidavit of execution, I beg to say that in view of the wording of Sections 35 and 62 of the Registry Act, and of the ruling of the late Inspector, I think the Registrar properly received and registered the Certificate of Discharge.

Mr. Guthrie's ruling is contained in his Report for the year 1913, at page 28, and is as follows: "The mortgagor was competent to be a witness to the assignment and competent to make the affidavit of execution, as he is not a party to the assignment."

The affidavit required by Section 35 is that of a subscribing witness not being a party to the instrument, and Section 62 requires the execution of the Certificate of Discharge to be duly proven in the manner provided for the proof of other instruments.

As the Discharge in question was given not to the Mortgagor but to a third party, the purchaser, I think, the Registrar would not be justified in refusing to register it.

A CONVEYANCE OF TWO PARCELS, THE SUFFICIENCY OF THE DESCRIPTION OF ONE OF WHICH IS DOUBTFUL, WHILE THE DESCRIPTION OF THE OTHER COMPLIES WITH THE REGISTRY ACT, MAY BE REGISTERED; BUT THE DOUBTFUL DESCRIPTION SHOULD BE SET OUT FULLY IN THE ABSTRACT INDEX.

To a Deputy Registrar:

Receipt of your letter of the 28th inst. with copy of Mr. W. H. L.'s letter of the 9th October last to Mr. Guthrie, and copy of description in the deed referred to, I beg to acknowledge.

Without expressing an opinion as to the sufficiency of the description numbered (1), nor as to whether it does or does not come within Section 84 of the Registry Act, my view is that, assuming that the point of commencement in description numbered (2) is one which a surveyor could locate without inquiry, you should accept the deed because of the sufficiency of the second description, but that you should make a special reference to description (1) in the remarks column of the Abstract Index.

AN ALTERATION MAY NOT BE MADE IN INSTRUMENTS REGISTERED.

To a Solicitor:

Replying to your letter of the 23rd inst., I beg to say that in view of Section 80 of the Registry Act I am unable to give the direction you request. The Deputy Registrar was right in refusing to allow an alteration to be made in an instrument already registered.

POWER OF ATTORNEY EXECUTED IN THE PRESENCE OF A WITNESS WHO IS ON ACTIVE SERVICE.—AFFIDAVIT OF EXECUTION NOT ATTACHED.—CERTIFICATE OF THE COUNTY JUDGE UNDER SECTION 41 NECESSARY.

To a Registrar:

I have your letter of the 4th inst. in which you state that you have received a Power of Attorney for registration signed before a witness who is on active service, but there is no affidavit of execution attached. It seems to me that this is a case where a certificate of the County Judge under Section 41 of the Registry Act may be registered. I am assuming that the witness is out of Ontario.

WHEN LETTERS OF ADMINISTRATION HAVE BEEN RE-SEALED UNDER SECTION 74 OF THE SURROGATE COURTS ACT, A CERTIFICATE UNDER SECTION 56, SUBSECTION 4 OF THE REGISTRY ACT IS NOT NECESSARY.

To a Deputy Registrar:

I beg to return the original Letters of Administration and verified copy which you sent to me with your letter of 18th ultimo.

As these letters have been re-sealed by the Surrogate Court of your county I am of opinion that Section 56, Subsection 4. of the Registry Act does not apply.

Prior to re-sealing it is the duty of the Surrogate Registrar to forward to the Solicitor to the Treasury the affidavits required by Section 11 of the Succession Duties Act, and the letters are not re-sealed until the permission of the Solicitor to the Treasury is received.

A WILL WHICH DOES NOT CONTAIN A GENERAL DEVISE, BUT WHICH CONTAINS A DEVISE OF LANDS WITH LOCAL DESCRIPTION, SHOULD NOT BE ENTERED IN THE GENERAL REGISTER.—REFERENCE TO REPORT FOR 1911, PAGE 34.

To a Deputy Registrar:

Re Will of G. S.

Replying to your letter of the 10th inst., I beg to say that as this will does not contain a general devise, but contains a devise of lands with local description, it should not be registered in the General Register.

I would suggest that you look up Mr. Guthrie's rulings on the question when Wills may be registered both against lands and in General Register.

His report of 1911, page 34, I think, deals with the question.

AFFIDAVIT OF EXECUTION SWORN BEFORE A COMMISSIONER OF DEEDS FOR THE STATE OF NEW JERSEY, WHO HAS AFFIXED HIS OFFICIAL SEAL, NOT SUFFICIENT FOR REGISTRATION PURPOSES.

To a Registrar:

Replying to your letter, in which you ask whether a Discharge of Mortgage may be registered where the affidavit of execution was sworn before a "Commissioner of Deeds for the State of New Jersey," who has attached his official seal.

In reply, I may say that I think not. This would be a case for a Judge's Certificate under Section 41 of the Registry Act, or perhaps the Solicitor would prefer to return the document and have it re-sworn before a Notary Public who should of course affix his seal.

NOTICE OR LIEN UNDER SECTION 4 OF THE NORTHERN AND NORTH-WESTERN ONTARIO DEVELOPMENT ACT, 1915, MAY BE REGISTERED WHETHER THE PERSON FROM WHOM THE AMOUNT IS DUE IS THE OWNER, A PURCHASER OR LOCATEE, OR MERELY AN OCCUPANT. IT MAY BE REGISTERED IN THE SAME MANNER AS A MECHANICS' LIEN IS REQUIRED TO BE REGISTERED.

To a Registrar:

Re 5 Geo. V. Cap. 6.

Replying to your letter of the 25th inst., I beg to say (1) the notice under Section 4 may be registered whether the person from whom the amount is due is the owner of the land or is the purchaser or locatee or merely an occupant thereof.

(2) I think you may register the notice describing it as a "Lien," in the same manner as a Mechanics' Lien is required to be registered.

DISCHARGE OF MORTGAGE MAY BE REGISTERED THOUGH PLACE OF RESIDENCE OF MORTGAGOR AND MORTGAGEE NOT STATED.

To a Registrar:

Re Discharge J. to R.

Replying to your letter herein I beg to say that following the reasoning of the late Mr. Guthrie, in his Report for the year 1910, page 18, I am inclined to the view that you may register this discharge. It identifies the mortgage by date, date of registration, and number, time when registered, etc., so that the omission of the place of residence of mortgagor and mortgagee does not, I think, "affect the substance" and is not "calculated to mislead."

STATIONERY AND CLEANING MUST BE PAID FOR BY THE COUNTY DIRECT TO THE STATIONER AND CARETAKER.

To a Registrar:

Referring to your letter of the 21st ult., I beg to refer you to pages 9 and 10 of the Inspector's Report for the year 1912, in which Mr. Guthrie held that the cost of stationery and cleaning must be paid by the County direct to the stationer and caretaker.

Could you not adjust the matter of stationery with the County when paying the percentage under Section 101.

INCOME TAXES NOT A DISBURSEMENT CONTEMPLATED BY SEC. 103 OF THE REGISTRY ACT AND SHOULD NOT BE SHOWN IN REGISTRAR'S RETURNS.

To a Registrar:

On my return to the City I have your letter of the 21st ult.

It is thought that Income Tax is not a disbursement contemplated by Sec. 103 of the Registry Act.

Please, in future returns omit it.

STATUTORY DECLARATIONS UNDER DOMINION STATUTE, 53 VICTORIA, CAP. 105, SHOULD BE ENTERED IN A MISCELLANEOUS INDEX BOOK AND COPIED IN FULL IN A MISCELLANEOUS REGISTER.

To a Registrar:

I am returning by registered post herewith the three Statutory declarations made by Mr. W. L. under the Dominion Statute, 53 Victoria, Cap. 105, as well as his letter to you of the 15th inst., and cheque for fees of registration, all of which were sent to me by your Deputy.

Section 3 of the above Statute requires that the declarations "be registered at full length" in the Registry Office of the County in which the Lodge is instituted.

I think you should enter these declarations in your Miscellaneous Index book and that they should be copied at full length in a Miscellaneous Registry book. This seems to be the practice.

PLAN WHICH ENCROACHES UPON A ROAD ALLOWANCE SHOWN ON A REGISTERED PLAN MAY NOT BE REGISTERED UNTIL PROPER AMENDMENTS ARE MADE.

To a Registrar:

Replying to your letter in which you say you have been tendered for registration a plan of a sub-division immediately adjoining the lands on Registered Plan 140, and that the new Plan encroaches upon the road allowance as shown on Plan 140, about fifty feet at the lake shore. You also state that the same surveyor prepared both plans and that his certificate appears on the new Plan and states that the Deviation Road as shown on Plan 140, is incorrect.

My view is that if the road as shown on Plan 140 is incorrect that Plan will have to be amended before you can register the new plan, and that, if it is the new Plan that is incorrect then it will have to be amended before it may be registered.

A DOCUMENT REFERRING TO THE LANDS OF A CONGREGATION, AND CONTAINING A RECORD OF THE MEETING AT WHICH TRUSTEES WERE APPOINTED TO HOLD THE SAME, MAY BE REGISTERED UNDER R.S.O., CAP 286, SEC. 18, IF THE AFFIDAVIT REQUIRED BY THAT SECTION ACCOMPANIES IT.

To a Registrar:

Re Presbyterian Church Property.

Your letter to the Hon. The Attorney-General, enclosing a document received from the Rev. J. W. M., of M., has been transferred to me for attention.

I think you may register this document pursuant to R.S.O., Cap. 286, Section 18, if the affidavit of the Chairman or Secretary of the meeting therein referred to is attached to it, as required by subsection (1) of said Section 18.

You will enter it in the Abstract Index books of the lots mentioned in the document and copy it in full into the Registry books.

I return to you by registered post the document.

APPENDIX

FEES AND EMOLUMENTS received by the Registrars of Deeds for the Province of Ontario for which are contrasted the amount of Fees, Surplus to Municipalities

SCHEDULE A.

No. of Registration Division.	Name of Registration Division.	Name of Registrar.	No. of Municipalities.	Total No. of instruments registered in 1913.	Instruments registered in 1915. Total number.	Fees therefor.	Uncopied.	Copied but uncompared.
			1	1a	2	3	4	5
						$		
1	Algoma	C. H. Farwell	12	2,930	2,131	2,641 91	159	.....
2	Brant	A. Graham	7	2,535	2,805	3,158 80	.....	.....
3	Bruce	W. H. McFarlane	28	3,339	1,140	3,597 50	.....	.....
4	Carleton	P. J. Coffey	12	3,358	3,164	4,176 79	27	134
5	Dufferin	D. J. Hunter	9	1,148	1,209	1,344 05	.....	.....
6	Dundas	R. J. Dillon	8	1,018	1,078	1,189 50	40	.....
7	Durham, East	Henry Elliott	5	679	627	840 60	60	.....
8	Durham, West	S. Pollard	5	741	763	933 00	9	.....
9	Elgin	Jas. H. Coyne	15	3,770	3,335	3,932 50	31	.....
10	Essex	J. O. Reaume	26	8,565	7,598	8,970 40	12	.....
11	Frontenac	W. J. Gibson	18	1,394	1,210	1,495 50	.....	.....
12	Glengarry	John A. McRae	8	1,349	1,719	1,547 95	.....	.....
13	Grenville	W. S. Johnston	9	893	976	1,130 40	.....	.....
14	Grey, North	R. McKnight	13	2,288	2,087	2,355 80	6	.....
15	Grey, South	M. R. Richardson	11	1,818	1,496	1,685 05	.....	.....
16	Haldimand	P. R. Howard	14	1,636	1,680	1,987 40	.....	.....
17	Haliburton	E. C. Yonng	10	287	265	371 30	3	.....
18	Halton	V. Chisholm	9	2,103	1,753	1,938 40	221	.....
19	Hastings	S. Russell	32	3,551	2,788	3,224 35	59	.....
20	Huron	W. Coats	25	3,484	3,328	3,755 32	.....	.....
21	Kingston, City	J. P. Gildersleeve	1	1,252	978	1,755 90	91	19
22	Kent	Arthur J. Dunn	20	6,115	4,641	5,297 83	47	.....
23	Kenora	.....	1	202	163	176 05	.....	.....
24	Lambton	A. Maclean, M.D.	21	4 984	4,385	4,845 26	.....	175
25	Lanark, North	Hugh C. Bowland	10	736	682	795 95	.....	.....
26	Lanark, South	James Armour	9	1,860	1,566	1,415 60	25	.....
27	Leeds	W. H. Dingle, Dep.	16	1,933	1,883	2,134 65	10	.....
28	Lennox and Addington	Gilbert S. Read	17	1,197	1,183	1,400 20	.....	.....
29	Lincoln	Carl Fisher	14	4,162	3,643	4,552 95	115	.....
30	London	R. H. Dignan	1	3,655	2,759	2,988 60	.....	.....
31	Manitoulin	W. R. Abrey	55	485	472	533 13	.....	.....
32	Middlesex, East and North.	James H. Marshall	14	2,976	2,605	2,964 60	.....	.....
33	Middlesex, West	Richard Dunlop	9	1,075	1,335	1,788 15	.....	.....
34	Muskoka District	J. E. Lount	27	1,122	917	1,527 30	64	.....
35	Norfolk	W. M. McGuire	13	2,374	2,068	2,420 70	.....	.....
36	Northumberland, East	A. G. Willoughby	9	1,177	1,272	2,116 60	.....	.....
37	Northumberland, West	Hugh M. McCullough	5	761	702	866 65	46	.....
38	Nipissing	J. M. Deacon	14	1,132	911	1,059 41	.....	.....
39	Ontario	G. W. Dryden	17	3,007	2,746	3,350 48	.....	10
40	Ottawa	Joseph P. Fisher	1	5,997	4,630	5,233 75	1,253	1,172
41	Oxford	G. R. Pattulo	17	3,400	3,344	5,080 20	1,394	.....
42	Parry Sound District	Charles Gillespie	52	805	845	1,105 55	10	10
43	Peel	Samuel Charters	8	2,135	1,563	1,818 12	50	.....
44	Perth, North	James Steele	9	2,718	2,428	2,619 65	.....	.....
45	Perth, South	H. F. Sharpe	7	1,096	892	1,052 80	30	52
46	Peterborough	B. Morrow	19	2,745	2,031	2,474 95	7	7
47	Prescott	F. W. Thistlewaite	10	1,458	1,565	1,859 70	130	.....
48	Prince Edward	Walter McKenzie	10	907	907	1,098 80	220	.....
49	Rainy River	W. J. Keating	12	36	15	24 90	9	.....
50	Renfrew	R. A. Campbell	22	2,924	2,314	2,825 40	.....	.....
51	Russell	W. H. Lowrie	6	1,440	1,923	2,731 20	1,104	58
52	Simcoe	J. F. Palling	29	5,458	4,712	5,663 44	.....	.....
53	Stormont	J. C. Algnire	6	1,336	1,247	1,404 40	.....	.....
54	Sudbury	Stephen Fournier	23	772	547	846 07	.....	.....
55	Temiskaming District	W. H. Lewis	1	53	49	41 15	.....	.....
56	Thunder Bay District	John M. Munro	33	7,022	3,561	4,523 91	.....	.....
57	Toronto, East	Peter Ryan	1	23,129	14,363	15,457 75	92	265
58	Toronto, West	R. H. Bowes	1	22,727	14,731	15,994 15	52	106
59	Victoria	Charles D. Barr	19	1,709	1,413	1,729 30	.....	.....
60	Waterloo	J. D. Moore	13	5,837	4,515	5,496 60	.....	.....
61	Welland	J C. Crow	16	6,181	5,028	6,223 09	2,604	.....
62	Wellington, North	James Tucker	11	1,336	1,290	1,472 05	75	15
63	Wellington, South	Henry Hortop	11	2,400	2,147	2,498 80	.....	.....
64	Wentworth	R. K. Hope	11	12,931	8,031	9,191 86	.....	.....
65	York, East and West	W. J. Hill	15	15,329	10,188	12,811 53	512	.....
66	York, North	J. D. McKay	10	1 904	1,554	1,921 20	20	27
			918	220,966	173,878	203,748 15	8,587	2,050

the year 1915, made in accordance with the provisions of R.S.O., 1914, cap. 124, sec. 99, with and Registrars' income for the years 1913 and 1914.

SCHEDULE A.

Patents.		Deeds.		Mortgages.		Dis. of Mortgages.		Wills.		Leases.		No. of Registration Division.
No. registered.	Fees for same.	No. registered.	Fees for same.	No. registered.	Fees for same.	No. registered.	Fees for same.	No. registered.	Fees for same.	No. registered.	Fees for same.	
6	7	8	9	10	11	12	13	14	15	16	17	
	$ c.		$ c.		$ c.		$ c.		$ c.		$ c.	
10	18 75	975	1,494 75	485	510 81	374	209 95	47	90 30	2	4 60	1
....	.....	987	1,498 60	699	706 65	664	371 85	120	194 70	2	5 35	2
....	.....	1,126	1,664 20	750	785 10	749	427 30	173	319 00	3	6 15	3
2	3 25	1,325	2,133 17	763	806 51	611	468 75	94	181 45	12	23 25	4
1	1 40	359	545 90	300	311 75	353	204 75	59	122 75	2	4 00	5
....	.....	379	562 15	271	271 70	281	155 90	51	94 45	2	4 20	6
....	.....	241	399 10	117	117 75	134	98 45	48	105 50	2	3 40	7
....	.....	320	492 90	156	156 80	148	94 30	37	68 95	4	9 90	8
....	.....	1,091	1,737 90	810	836 60	800	458 90	131	286 95	75	128 15	9
4	6 35	3,442	5,102 80	1,632	1,680 80	1,484	837 80	115	193 50	20	40 65	10
15	22 50	432	659 50	290	318 55	292	227 95	60	106 50	23	37 70	11
2	2 80	362	521 90	294	298 65	277	151 90	69	115 40	29	53 90	12
....	.....	355	538 70	214	222 95	206	125 95	59	109 10	6	12 60	13
....	.....	706	1,058 25	512	527 40	539	296 60	91	167 80	7	15 40	14
2	2 80	529	785 60	351	372 10	376	202 50	62	108 15	3	7 55	15
1	1 85	618	934 20	365	370 20	405	246 20	89	177 65	6	13 20	16
2	3 40	162	254 30	42	47 50	28	14 60	11	24 50	.....	.....	17
....	.....	555	856 45	503	513 40	472	232 65	58	110 25	2	4 30	18
4	5 60	1,056	1,562 10	685	697 80	608	333 05	121	232 90	24	49 40	19
....	.....	1,092	1,653 76	814	863 46	894	515 10	226	377 70	4	7 70	20
1	1 55	310	469 00	277	278 50	234	188 30	40	66 75	6	12 80	21
....	.....	1,594	2,543 85	1,094	1,114 80	1,070	585 18	141	222 20	40	80 95	22
....	.....	77	107 80	35	35 40	28	14 00	.....	.....	.....	.....	23
....	.....	1,595	2,306 70	1,077	1,075 95	1,081	571 56	128	202 80	33	50 50	24
....	.....	243	369 95	148	158 50	160	99 25	41	71 90	1	2 45	25
2	4 30	304	476 80	288	318 40	217	139 50	59	108 90	4	7 05	26
3	4 95	631	948 95	471	480 75	470	280 85	131	204 70	15	27 05	27
....	.....	442	669 10	276	299 40	310	190 75	69	121 75	2	5 65	28
....	.....	1,531	2,354 95	827	853 10	715	516 10	91	196 20	38	71 70	29
....	.....	918	1,360 00	781	786 35	650	351 65	77	138 25	2	2 80	30
3	4 80	189	277 80	199	133 78	101	52 65	9	16 20	3	6 95	31
....	.....	967	1,569 10	676	636 15	605	340 30	110	193 50	12	19 60	32
....	.....	384	601 50	244	256 70	242	136 55	53	90 70	313	563 35	33
7	12 70	555	830 40	158	173 30	134	81 20	30	82 25	3	4 20	34
1	1 55	710	1,103 00	519	526 70	454	261 50	75	138 90	28	49 80	35
....	.....	448	687 60	317	322 45	297	189 15	65	127 85	.....	.....	36
....	.....	308	472 25	125	126 60	119	75 75	42	82 10	1	2 15	37
....	.....	370	554 19	236	244 10	158	83 35	16	22 30	1	4 00	38
....	.....	1,066	1,670 12	625	614 75	516	344 28	134	252 45	6	16 20	39
7	5 75	1,282	2,150 75	1,283	1,283 60	1,113	666 55	162	279 50	8	21 45	40
....	.....	1,153	1,837 50	866	877 45	796	486 40	169	293 65	10	17 75	41
2	4 45	381	592 70	167	189 05	149	77 70	21	49 30	3	6 35	42
....	.....	507	774 95	389	390 40	348	194 20	83	190 65	4	6 65	43
....	.....	835	1,237 80	628	646 80	638	351 90	104	173 40	2	3 70	44
....	.....	314	494 15	218	219 05	204	132 30	77	112 20	3	7 85	45
7	9 25	725	1,147 50	520	533 45	446	282 55	79	177 55	3	10 85	46
....	.....	476	769 15	477	516 10	409	129 15	51	122 40	15	24 75	47
1	2 00	313	493 90	224	229 95	242	143 60	57	100 35	6	10 50	48
....	.....	1	1 40	.....	.....	.....	.....	.....	.....	.....	.....	49
3	4 20	902	1,438 25	564	593 05	496	281 80	79	146 70	1	2 75	50
1	1 40	385	737 75	421	565 35	324	260 45	28	61 75	69	108 15	51
9	17 50	1,878	2,822 34	1,141	1,222 90	1,095	731 55	165	327 60	7	19 15	52
....	.....	411	614 40	330	339 45	316	171 75	66	138 85	1	2 30	53
....	.....	231	355 05	113	114 15	81	40 85	3	7 20	2	6 70	54
....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	55
1	1 40	1,619	2,616 97	758	798 26	431	244 34	28	44 70	.....	.....	56
....	.....	3,558	6,063 25	3,643	3,659 50	3,318	1,861 95	3	7 70	88	260 05	57
....	.....	3,271	5,574 25	3,500	3,511 30	3,647	2,023 45	418	797 05	10	25 75	58
1	1 40	502	790 90	322	336 60	362	227 65	85	186 90	.....	.....	59
1	1 40	1,700	2,767 35	1,197	1 237 55	946	552 25	152	289 15	5	12 00	60
6	10 70	2,352	3,556 24	1,037	1,097 35	912	515 35	116	209 70	64	103 70	61
....	.....	417	637 25	304	301 95	340	207 10	100	181 25	.....	.....	62
....	.....	665	1,075 60	550	564 70	515	321 50	92	176 50	5	12 15	63
....	.....	3,152	5,031 85	2,261	2,337 11	2,255	1,297 35	279	468 00	12	35 20	64
....	.....	4,176	6,879 39	2,222	2,281 28	1,752	1,078 78	154	284 45	4	10 35	65
2	3 70	567	909 88	404	434 75	313	213 47	54	98 30	1	2 15	66
101	161 70	61,437	204,742 05	40,824	40,940 56	38,729	24,639 36	5,648	10,415 45	1,064	2,049 70	

Fees and Emoluments received by the Registrars

Schedule A.—*Continued.*

No. of Registration Division.	Name of Registrar.	Abstracts. Number.	Abstracts. Fees for same.	Searches. Number.	Searches. Fees for same.	Mechanics' Liens. Number.	Mechanics' Liens. Fees for same.	All other instruments registered. Number.	All other instruments registered. Fees for same.
		18	19	20	21	22	23	24	25
			$ c.		$ c.		$ c.		$ c.
1	C. F. Farwell	121	143 45	1,246	454 90	29	11 00	209	301 75
2	Alex. Graham	142	201 25	1,848	499 65	20	5 00	313	376 65
3	Wm. H. McFarlane	758	610 40	816	293 80	4	1 25	335	394 50
4	Patrick J. Coffey	245	286 50	2,015	814 45	30	12 50	327	547 90
5	David J. Hunter	173	252 80	415	159 20	.....	.....	135	153 50
6	R. J. Dillon	29	42 85	253	69 75	5	2 00	89	99 10
7	Henry Elliott	94	155 45	285	180 90	1	95	84	131 15
8	Samuel Pollard	129	159 55	170	150 52	1	25	93	109 90
9	James H. Coyne	125	242 80	2,025	553 35	9	2 25	419	481 75
10	J. O. Reaume	158	146 80	3,614	1,313 45	78	24 30	823	1,084 20
11	W. J. Gibson	102	86 65	626	270 15	.....	.....	98	132 80
12	John A. Mc Rea	66	87 90	486	174 50	2	50	131	140 50
13	W. S. Johnston	26	44 75	184	81 60	1	35	93	120 95
14	R. McKnight	380	328 00	1,011	267 90	.....	.....	232	290 35
15	M. R. Richardson	234	269 45	390	97 50	.....	.....	173	206 35
16	P. R. Howard	295	349 65	367	197 85	.....	.....	196	244 10
17	E. C. Young	27	31 15	123	35 20	.....	.....	20	27 00
18	V. Chisholm	215	158 70	744	546 65	9	3 65	154	217 70
19	S. Russell	350	443 65	1,715	418 05	9	2 25	281	341 25
20	W. Coats	701	623 85	1,088	300 65	2	50	296	337 10
21	J. P. Gildersleeve	26	37 35	670	275 80	14	4 50	96	114 50
22	Arthur Dunn	198	300 65	1,495	744 99	20	5 50	682	745 35
23	R. E. Preston	3	3 40	14	6 95	1	25	22	18 60
24	A. Maclean M D.	230	189 90	2,262	714 40	19	4 74	452	632 90
25	Hugh C. Bowland	72	67 45	587	85 20	5	1 24	83	92 65
26	James Armour	94	49 10	476	173 90	4	1 00	168	136 65
27	W. H. Dingle Dep	70	91 10	1,189	311 45	4	1 50	158	185 90
28	G. S. Read	39	96 80	671	179 70	1	1 40	6	9 55
29	Carl Fisher	584	970 95	1,632	837 10	59	24 55	382	535 35
30	R. H. Dignan	27	85 80	1,171	512 95	33	8 45	303	341 10
31	W. R. Abrey	34	27 40	383	96 05	1	25	47	60 70
32	James H. Marshall	67	109 95	438	270 90	12	3 00	140	225 55
33	Richard Dunlop	152	197 85	297	165 45	.....	.....	99	139 35
34	J. E. Lount	100	96 15	1,091	312 30	3	5 60	127	237 65
35	W. M. McGuire	145	223 85	1,518	434 80	7	1 95	274	337 30
36	A. G. Willoughby	336	392 05	220	69 75	.....	.....	145	219 25
37	H. McCullough	175	350 50	431	121 55	1	25	106	107 55
38	J. M. Deacon	128	132 00	1,050	217 30	16	6 75	114	144 72
39	G. W. Dryden	254	414 55	1,073	316 05	34	10 85	335	411 83
40	J. P. Fisher	572	620 40	4,004	1,001 00	99	27 55	674	798 70
41	G. R. Pattulo	473	595 95	1,702	452 90	6	2 00	344	420 35
42	C. Gillespie	78	116 20	835	208 95	4	1 20	118	184 80
43	Samuel Charters	135	118 10	225	62 05	33	9 00	199	252 57
44	James Steele	223	224 70	791	213 75	9	2 25	212	243 80
45	H. F. Sharpe	133	130 75	376	94 00	.....	.....	75	87 25
46	B. Morrow	107	169 15	1,317	653 55	12	3 00	239	310 80
47	F. W. Thistlewaite	109	193 75	444	173 30	.....	.....	137	198 15
48	Walter McKenzie	57	65 70	379	132 60	.....	.....	64	118 50
49	W. J. Keating	1	1 05	.....	.....	.....	.....	14	23 50
50	R. A. Campbell	355	298 65	1,189	297 25	20	5 60	249	353 05
51	W. H. Lowrie	375	737 50	252	171 85	1	25	67	86 75
52	J. F. Palling	461	836 37	1,847	577 00	18	9 25	399	513 15
53	J. C. Alguire	86	108 75	776	218 35	2	50	121	137 15
54	Stephen Fournier	110	81 37	326	117 00	14	3 50	102	100 15
55	W. H. Lewis	.....	.....	.....	.....	.....	.....	49	41 15
56	John M. Munro	447	684 50	2,649	1,244 55	55	17 80	669	800 44
57	Peter Ryan	602	1,226 45	10,652	3,667 65	398	102 70	3,355	3,502 60
58	R. H. Bowes	503	950 00	19,174	4,359 15	350	101 40	3,535	3,960 95
59	Charles D. Barr	42	65 15	1,087	304 25	4	1 00	137	184 85
60	J. D. Moore	145	151 65	956	420 15	41	10 30	473	626 60
61	J. C. Crow	586	867 48	2,487	675 00	82	26 85	459	703 20
62	James Tucker	288	311 35	291	146 85	8	2 00	121	142 50
63	Henry Hortop	81	121 55	1,435	533 30	16	5 25	304	343 10
64	W. J. Hope	1,104	1,792 40	5,253	2,035 25	72	22 35	1,469	1,741 57
65	J. D. Hill	210	400 70	7,608	2,799 00	238	86 30	1,642	2,190 98
66	J. D. McKay	113	231 05	574	320 25	3	85	210	558 80
	Totals	13,414	18,524 30	96,417	32,367 40	1,919	508 00	23,199	28,748 51

of Deeds for the Province of Ontario, etc.—*Continued.*

Schedule A.—*Continued.*

Amount received for work done for municipalities. 26	From other sources not enumerated. 27	Fees earned and not received. 28	Gross amount of fees earned for the year 1915. 29	Gross amount for 1914. 30	Gross amount for 1913. 30a	Amount paid Deputy Registrars for services. 31	Other charges in connection with office. 31a	No. of Registration Division.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
.....	83 80	.....	3,324 06	4,641 74	5,310 89	752 50	524 90	1
.....	43 65	275 00	3,903 35	3,624 25	4,447 60	.....	1 302 60	2
.....	53 20	372 96	4,554 90	4,751 00	4,324 75	1,198 35	715 22	3
960 20	67 95	80 00	5,345 79	5,738 39	6,260 21	1,720 00	1,168 20	4
.....	.....	.....	1,783 85	1,708 15	1,670 25	725 25	172 81	5
.....	.....	.....	1,319 95	1,234 60	1,397 60	550 00	20 00	6
.....	.....	130 00	1,192 65	1,179 55	1,405 20	586 33	15 00	7
.....	42 30	53 85	1,285 37	1,311 01	1,598 42	500 00	20 00	8
513 65	214 75	165 87	4,781 18	5,212 15	5,821 90	685 00	470 70	9
110 78	232 05	.....	10,662 70	12,293 10	15,015 20	1,329 00	2,841 30	10
75 00	196 00	.....	2,123 30	2,166 25	2,280 10	260 00	344 75	11
.....	24 23	131 38	1,572 18	1,814 90	2,195 65	508 00	44 52	12
.....	14 90	4 75	1,277 60	1,312 80	1,623 05	300 00	60 00	13
.....	40 15	523 00	2,991 85	3,242 10	3,357 30	600 00	305 00	14
.....	70 70	132 79	2,122 70	2,588 75	2,701 35	600 00	506 80	15
.....	51 90	241 76	2,586 80	2,804 32	3,206 90	878 00	133 43	16
.....	11 50	.....	449 45	518 50	501 55	.....	.....	17
.....	59 90	179 46	2,703 85	3,517 97	3,606 31	765 00	278 75	18
.....	32 30	359 47	4,118 35	5,340 03	5,715 40	1,300 00	770 97	19
360 00	.....	956 90	4,679 82	4,912 28	4,954 87	800 00	1,074 35	20
131 55	79 50	.....	1,528 55	1,912 15	3,093 75	.....	526 06	21
.....	82 80	176 44	6,426 27	7,000 33	7,825 07	1,470 36	1,452 62	22
.....	1 00	.....	187 40	288 60	342 90	100 00	10 00	23
.....	43 62	321 93	5,793 18	7,383 55	6,591 65	1,641 00	1,111 77	24
.....	8 60	.....	957 20	1,102 00	1,089 90	86 40	.....	25
.....	.....	.....	1,415 60	1,617 05	1,559 75	200 00	.....	26
.....	.....	198 80	2,598 35	2,781 70	3,377 32	1,246 25	401 08	27
.....	2 15	6 45	1,713 25	1,748 55	2,110 10	50 00	415 00	28
533 30	63 90	512 30	6,424 90	7,737 92	8,671 93	924 00	718 45	29
47 60	39 50	.....	3,626 85	4,969 95	4,839 50	416 00	78 00	30
.....	12 95	20 00	689 53	739 50	962 93	300 00	20 50	31
.....	18 00	.....	3,310 00	4,009 70	4,422 50	1,400 00	30 00	32
35 00	98 35	225 00	2,249 80	1,723 71	1,857 85	550 00	12 00	33
.....	113 10	25 00	1,948 85	2,161 00	2,090 20	600 00	75 00	34
.....	46 45	.....	3,125 80	3,525 56	4,627 65	951 00	497 00	35
.....	108 50	.....	2,116 60	1,878 30	2,446 00	520 00	45 00	36
.....	11 65	39 10	1,359 35	1,508 85	1,639 50	475 00	.....	37
.....	.....	.....	*1,408 71	1,622 03	2,361 55	600 00	.....	38
.....	101 25	.....	4,182 23	4,628 55	4,980 90	1,040 00	715 10	39
712 80	1,105 85	.....	7,961 00	10,265 76	10,769 05	3,269 00	1,033 55	40
.....	86 25	.....	5,080 20	5,163 25	5,223 50	900 00	725 21	41
.....	73 95	96 62	1,501 65	1,472 30	1,899 55	416 00	.....	42
.....	35 15	50 00	2,033 92	2,489 48	2,885 82	750 00	210 00	43
.....	38 15	.....	3,136 25	3,522 55	3,732 25	520 00	534 65	44
.....	.....	17 00	1,355 45	1,660 15	1,493 75	520 00	.....	45
.....	.....	.....	3,370 75	4,686 70	5,496 29	1,450 00	306 00	46
.....	50 00	.....	2,307 30	2,290 25	2,692 55	600 00	187 30	47
.....	48 30	53 20	1,345 40	1,311 35	1,502 10	612 40	1 90	48
.....	2 50	.....	28 45	59 65	48 60	.....	.....	49
.....	132 00	.....	3,553 30	3,384 80	3,632 71	624 00	495 00	50
.....	295 95	16 48	3,026 25	2,636 90	2,669 50	750 00	165 99	51
.....	134 90	924 00	7,211 71	8,338 06	10,054 65	1,500 00	2,757 73	52
315 70	66 85	61 85	1,799 35	2,053 65	2,080 85	545 40	33 69	53
.....	20 10	.....	846 67	1,199 53	1,412 98	450 00	1,585 00	54
.....	.....	.....	.....	.....	.....	.....	.....	55
.....	174 50	553 02	6,627 46	13,023 41	17,149 87	1,808 35	4,643 45	56
.....	.....	.....	20,351 85	32,263 25	38,887 15	3,744 00	8,882 00	57
.....	.....	.....	21,302 80	33,014 30	39,541 85	5,080 00	9,664 00	58
.....	63 65	4 50	2,162 25	2,900 40	3,013 50	600 00	525 10	59
.....	17 05	1,081 85	6,085 45	7,815 10	8,461 10	1,500 00	1,376 85	60
.....	113 65	735 78	7,879 22	9,856 16	11,045 69	1,200 00	2,699 10	61
.....	28 45	.....	1,958 70	1,999 25	2,122 62	600 00	136 75	62
.....	48 50	.....	3,202 15	3,645 75	4,182 10	520 00	320 00	63
.....	.....	1,032 80	14,761 08	20,073 12	26,008 72	3,000 40	5,195 00	64
.....	120 35	.....	16,131 58	23,609 31	24,275 05	2,080 00	5,104 00	65
.....	.....	.....	2,473 20	3,137 57	3,112 18	605 00	264 93	66
3,281 93	5,404 30	8,272 98	252,921 32	330,125 84	375,679 23	59,782 48	63,860 72	

*Exclusive of the Land Titles Office.

Fees and Emoluments received by the Registrars

Schedule A.—*Continued.*

No. of Registration Division.	Name of Registrar.	Surplus of gross income to municipality under sec. 101, cap. 124, R.S.O., 1914.				Surplus of net income to municipality under ss. 101 and 102, cap. 124, R.S.O., 1914.			
		Amount for 1915.	When paid and to whom paid.	Amount for 1914.	Amount for 1913.	Amount for 1915.	When paid and to whom paid.	Amount for 1914.	Amount for 1913.
		32	32a	35	35a	36	37	40	40a
		$ c.		$ c.	$ c.	$ c.		$ c.	$ c.
1	C. F. Farwell	.....	.....	.....	.....	.....	.....	.....	.....
2	A. Graham	271 00	Jan. 14, 1916	187 00	434 28	115 95	Jan. 14, 1916	77 40	92 96
3	W. H. McFarlane	471 96	Jan. 13, 1916	551 60	397 43	83 97	Jan 13, 1916	94 71	48 80
4	P. J. Coffey	788 31	Jan. 14, 1916	945 35	1,154 08	21 14	Jan. 14, 1916	15 92	21 62
5	D. J. Hunter	.....	.....	.....	.....	.....	.....	.....	.....
6	R. J. Dillon	.....	.....	.....	.....	.....	.....	.....	.....
7	Henry Elliott	.....	.....	.....	.....	.....	.....	.....	.....
8	S. Pollard	.....	.....	.....	.....	.....	.....	.....	.....
9	James H. Coyne	*562 47	.....	* 756 86	905 13	*331 51	.....	*399 52	300 75
10	J. O. Reaume	2,915 08	Jan. 15, 1916	3,567 24	4,656 08	588 66	Jan. 10, 1916	1,311 96	1,798 80
11	W. J. Gibson	.....	.....	.....	.....	1 80	Jan. 12, 1916	4 35	29 35
12	John A. McRae	.....	.....	.....	.....	.....	.....	.....	.....
13	W. S. Johnston	.....	.....	.....	.....	.....	.....	.....	.....
14	R. McKnight	49 18	Jan. 13, 1916	98 42	121 46	57 53	Jan. 13, 1916	74 34	77 52
15	M. R. Richardson	.....	.....	8 88	20 14	.....	.....	10 88	.....
16	P. R. Howard	8 68	Jan. 12, 1916	30 40	91 38	.....	.....	.....	25 92
17	E. C. Young	.....	.....	.....	.....	.....	.....	.....	.....
18	Victor Chisholm	20 38	Jan. 14, 1916	155 39	181 89	13 97	Jan. 14, 1916	97 46	149 04
19	S. Russell	335 57	Jan. 13, 1916	786 01	936 16	21 19	Jan. 13, 1916	150 40	168 99
20	W. Coats	521 93	Jan. 5, 1915	614 91	631 95	106 71	Jan. 5, 1916	129 96	144 48
21	James P. Gildersleeve	.....	.....	.....	60 89	.....	.....	.....	146 39
22	Arthur J. Dunn	1,220 56	Mar. 6, 1915 Jan. 12, 1916	1,450 11	1,780 02	137 15	Jan. 12, 1916	278 39	295 58
23	R. E. Preston	.....	.....	.....	.....	.....	.....	.....	.....
24	A. Maclean	967 27	Jan. 7, 1916	1,603 42	1,286 66	64 62	Jan. 7, 1916	84 15	88 25
25	Hugh C. Bowland	.....	.....	.....	.....	.....	.....	.....	.....
26	James Armour	.....	.....	.....	.....	.....	.....	.....	.....
27	W. H. Dingle, Dep.	9 84	Jan. 5, 1916	28 17	125 46	.....	.....	.....	16 08
28	Gilbert S. Read	.....	.....	.....	.....	.....	.....	.....	.....
29	Carl Fisher	1,219 96	Jan. 17, 1916	1,745 17	2,118 97	581 24	Jan. 17, 1916	860 60	1,145 98
30	R. H. Dignan	188 05	Jan. 14, 1916	591 18	668 55	283 44	Jan. 14, 1916	688 88	558 78
31	W. R. Abrey	.....	.....	.....	.....	.....	.....	.....	.....
32	Jas. H. Marshall	112 00	Jan. 15, 1916	306 33	366 30	27 80	Jan. 15, 1916	104 95	149 40
33	Richard Dunlop	.....	.....	.....	.....	18 78	Mar. 22, 1916	.....	.....
34	John E. Lount	.....	.....	.....	.....	.....	.....	.....	.....
35	W. M. McGuire	75 16	Jan. 10, 1916	157 76	351 06	10 26	Jan. 10, 1916	35 10	246 77
36	A. G. Willoughby	.....	.....	.....	.....	5 16	Jan. 14, 1916	.....	27 10
37	H. McCullough	.....	.....	.....	.....	.....	.....	.....	.....
38	J. M. Deacon †	.....	.....	†278 97	.....	.....	.....	.....	.....
39	G. W. Dryden	354 70	Jan. 15, 1916	501 42	642 36	64 50	Jan. 15, 1916	47 06	132 79
40	J. P. Fisher	1,834 40	Jan. 14, 1916	2,606 82	2,957 62	32 46	Jan. 14, 1916	184 31	335 12
41	G. R. Pattulo	682 08	Jan. 15, 1916	715 30	765 75	231 87	Jan. 15, 1916	186 90	167 15
42	C. Gillespie	.....	.....	.....	.....	.....	.....	.....	.....
43	Samuel Charters	.....	.....	.....	.....	.....	.....	.....	.....
44	James Steele	77 25	Jan. 20, 1916	156 76	219 66	50 87	Jan. 20, 1916	107 25	139 60
45	H. F. Sharpe	.....	.....	.....	.....	.....	.....	.....	.....
46	B. Morrow	124 15	Jan. 11, 1916	524 68	898 51	.....	.....	131 40	245 33
47	F. W. Thistlewaite	.....	.....	.....	19 25	7 00	Jan. 10, 1916	.....	34 05
48	Walter McKenzie	.....	.....	.....	.....	.....	.....	.....	.....
49	W. J. Keating	.....	.....	.....	.....	.....	.....	.....	.....
50	R. A. Campbell	165 99	Jan. 8, 1916	126 96	189 81	103 66	Jan. 8, 1916	66 56	153 74
51	W. H. Lowrie	55 25	Jan. 17, 1916	13 69	16 95	40 60	Jan. 17, 1916	.....	16 17
52	J. F. Palling	1,534 68	Jan. 15, 1916	1,937 90	2,671 86	.....	.....	15 30	295 68
53	J. C. Alguire	.....	.....	.....	.....	.....	.....	.....	.....
54	Stephen Fournier ‡	.....	.....	.....	.....	.....	.....	.....	.....
55	W. H. Lewis	.....	.....	.....	.....	.....	.....	.....	.....
56	John M. Munro ‡	.....	.....	2,918 35	2,592 45	818 69	.....	.....	.....
57	Peter Ryan	.....	.....	.....	.....	*3,353 26	Jan. 15, 1916	*9,493 43	15,900 45
58	Robert H. Bowes	.....	.....	.....	.....	*2,302 92	Jan. 15, 1916	*7,417 17	13,838 30
59	Charles D. Barr	.....	.....	40 04	52 70	.....	.....	.....	11 12
60	John D. Moore	1,084 18	Jan. 6, 1916	1,776 04	2,034 44	74 89	Jan. 6, 1916	258 07	431 55
61	J. C. Crow	1,801 69	Jan. 25, 1916	2,592 46	3,068 28	85 69	Jan. 25, 1916	279 22	1,249 22
62	James Tucker	.....	.....	.....	.....	.....	.....	.....	.....
63	Henry Hortop	90 43	Jan. 10, 1916	193 72	354 63	104 34	Jan. 10, 1916	148 40	207 84
64	Robert K. Hope	.....	.....	.....	.....	2,309 12	.....	5,380 86	9,866 09
65	J. D. Hill	5,102 63	Jan. 6, 1916	8,093 72	8,560 00	*722 17	Prov. Treas. Jan. 10, 1916	2,005 83	2,341 04
66	James D. McKay	.....	.....	77 51	47 19	10 32	Jan. 14, 1916	105 92	58 75
	Totals	21,263 61		36,138 54	41,379 35	13,505 11	.....	30,177 08	50,956 55

*Land Titles—R.S.O., Cap. 124, Sec. 148.
†Fees of Land Titles and Resistry Office are remitted to Provincial Treasurer monthly. Mr. Deacon and staff
‡See R.S.O., Cap. 124, Sec. 109.

of Deeds for the Province of Ontario, etc.— *Continued.*

Schedule A.— *Continued.* Net amount received by Registrar.			Schedule B. Number and aggregate amount of mortgages registered.							
Amount for 1915.	Amount for 1914.	Amount for 1913.	For nominal consideration or amount not specified.	For $1,000 or under.	Over $1,000 and not exceeding $2,000.	Over $2,000 and not exceeding $5,000.	Over $5,000.	Total number.	Aggregate amount.	No. of Registration Division.
41	41a	41b	(a)	(c)	(d)	(e)	(f)		(g)	
$ c.	$ c.	$ c.							$ c.	
2,046 66	3,023 54	3,458 59	23	337	71	41	13	485	503,042 18	1
2,213 80	2,059 60	2,120 36	17	184	128	27	699	1,155	1,454,180 00	2
2,085 50	2,128 82	1,939 15	21	330	244	133	22	750	1,159,186 00	3
1,690 34	2,110 98	2,677 91	26	401	183	129	34	773	1,057,019 65	4
885 79	773 31	730 44	4	111	88	89	8	300	530,054 60	5
749 95	664 60	827 60	5	88	88	77	13	271	507,616 00	6
581 33	574 78	687 60	.....	44	27	38	8	117	321,211 29	7
765 37	776 01	1,032 42	8	50	39	49	7	153	321,106 31	8
2,731 50	2,799 51	2,700 75	5	393	215	157	40	810	1,442,693 24	9
2,988 66	2,909 59	4,198 81	2	714	517	319	80	1,632	3,065,868 33	10
1,516 70	1,543 50	1,764 30	1	162	61	56	10	290	424,065 75	11
1,019 66	1,336 90	1,616 70	1	155	67	59	12	294	459,452 77	12
917 60	592 80	753 05	7	111	66	25	6	215	230,604 27	13
1,980 11	2,098 04	2,203 12	33	231	140	96	11	511	744,715 36	14
1,015 90	1,608 87	1,374 35	10	160	97	76	8	351	523,880 09	15
1,275 37	1,393 65	1,759 28	.....	159	90	56	60	325	698,863 00	16
449 45	518 50	501 55	.....	40	1	1	.....	42	20,317 06	17
1,625 75	2,139 87	1,257 32	10	169	96	123	30	428	902,915 70	18
1,690 68	2,350 92	2,394 32	2	448	115	102	17	684	819,452 21	19
2,176 83	2,269 86	2,327 89	19	292	213	257	33	814	1,605,253 73	20
1,002 49	1,395 19	2,374 90	.....	125	99	42	11	277	4,649 34	21
2,234 87	2,554 49	2,689 71	9	520	246	226	72	1,073	2,032,427 66	22
77 40	177 60	231 90	2	21	8	3	1	35	39,550 50	23
2,008 52	2,546 59	2,753 04	33	304	199	405	27	968	2,142,019 88	24
870 80	1,001 30	1,011 00	7	86	34	18	3	148	169,087 25	25
1,215 60	1,417 05	1,459 75	33	147	58	42	8	288	743,320 69	26
958 18	1,193 48	1,644 78	1	215	110	92	18	436	650,827 73	27
1,248 25	638 55	895 10	.....	135	61	70	10	276	455,345 17	28
2,981 25	3,260 60	3,545 97	15	284	286	197	45	827	1,502,252 96	29
2,661 36	3,205 89	3,136 14	6	379	247	121	28	781	1,399,817 61	30
369 03	419 00	600 00	1	97	13	7	1	119	91,961 70	31
1,750 20	2,274 77	2,347 30	.....	243	182	180	21	626	1,195,455 56	32
1,669 02	1,151 71	1,285 85	7	123	59	49	6	244	363,085 80	33
1,273 85	1,476 00	1,390 20	1	126	14	14	3	158	123,450 98	34
1,592 38	1,727 30	2,575 82	6	294	120	87	12	519	681,150 00	35
1,546 44	1,293 30	1,743 90	3	175	80	50	9	317	510,423 18	36
875 35	928 85	950 60	.....	60	28	30	6	124	224,180 40	37
.....	1,000 00	1,000 00	18	130	53	27	8	236	304,837 46	38
2,008 03	2,238 27	2,281 19	3	329	146	125	22	625	1,042,378 21	39
2,504 45	2,803 78	2,842 86	35	452	287	385	124	1,283	3,657,872 00	40
2,541 04	2,642 04	2,674 00	20	313	243	205	83	866	1,628,358 00	41
1,088 65	1,019 30	1,479 55	3	122	26	13	3	167	179,603 34	42
1,073 92	1,494 48	1,825 82	2	121	81	115	22	341	714,843 00	43
1,953 48	2,179 04	2,308 10	4	221	202	180	21	628	1,217,927 23	44
835 45	1,140 15	973 75	21	51	60	35	49	218	536,690 00	45
1,490 60	2,275 62	2,572 45	7	288	122	89	13	519	724,024 90	46
1,570 00	1,483 25	1,787 25	1	245	122	95	14	477	737,757 95	47
731 10	732 45	902 10	1	119	51	51	2	224	301,096 88	48
28 45	59 65	48 60	.....	.....	.....	.....	.....	.....	.....	49
2,164 65	2,015 23	2,359 36	16	346	105	85	12	514	732,982 38	50
1,865 40	1,503 36	1,644 58	10	231	117	81	8	447	681,853 47	51
1,419 30	1,791 66	2,752 48	33	643	255	183	27	1,143	1,486,227 91	52
1,220 26	1,440 97	1,478 50	1	189	74	56	10	330	426,575 73	53
1,677 05	464 53	812 98	5	66	21	14	7	113	226,424 56	54
41 15	58 00	.....	.....	.....	.....	.....	.....	.....	.....	55
3,218 69	4,324 27	9,516 95	59	382	149	124	44	758	1,485,506 57	56
4,372 59	5,054 82	5,766 70	67	1,342	1,134	730	367	3,640	14,906,253 00	57
4,255 88	4,824 13	5,537 55	106	1,199	1,150	837	208	3,500	7,596,010 00	58
1,037 15	1,410 76	1,600 06	2	175	87	50	8	322	444,756 06	59
2,049 53	2,602 14	2,831 54	.....	.....	.....	.....	.....	1,197	2,113,244 29	60
2,092 74	2,651 52	3,649 21	22	596	267	132	18	1,035	1,336,300 00	61
1,221 95	1,274 75	1,368 10	2	108	72	113	9	304	581,040 00	62
2,167 38	2,149 91	2,097 00	16	241	133	128	32	550	1,102,755 61	63
4,256 56	4,597 87	5,096 23	47	1,089	567	423	127	2,253	5,108,108 00	64
3,122 48	4,405 82	4,741 04	.....	1,253	570	314	85	2,222	3,868,794 00	65
1,592 45	2,097 19	1,937 96	2	207	99	76	20	404	668,936 17	66
105,387 63	121,965 28	140,847 38	821	17,335	8,570	6,649	2,645	40,029	81,445,421 86	

are paid salaries—O. in C. 31st October, 1914.

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NINETEENTH ANNUAL REPORT

OF THE

Provincial Municipal Auditor

FOR

1915

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
Printed and Published by A. T. WILGRESS, Printer to the King's Most Excellent Majesty
. 1916.

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TORONTO

To His Honour SIR JOHN STRATHEARN HENDRIE, K.C.M.G., C.V.O.

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

I have the honour to present to you the report of the Provincial Municipal Auditor for 1915.

W. J. HANNA,

Provincial Secretary.

PARLIAMENT BUILDINGS,
Toronto, January, 1916.

TORONTO, January, 1916.

TO THE HONOURABLE W. J. HANNA, K.C., M.P.P.,

Provincial Secretary of Ontario.

SIR,—I have the honour to present to you my report for the year 1915.

I have the honour to be,

Sir,

Your obedient servant,

J. W. SHARPE,

Provincial Municipal Auditor.

Report of the Provincial Municipal Auditor

TORONTO, January, 1916.

TO THE HONOURABLE W. J. HANNA, K.C., M.P.P.,

Provincial Secretary of Ontario.

SIR,—I have the honour to submit to you the Nineteenth Annual Report of the Provincial Municipal Auditor.

There appears to be a misconception, somewhat widespread, that essential defects in Ontario municipal laws are chiefly, if not wholly, responsible for all failures and shortcomings in municipal government, and that reformation of the Municipal and other Acts regulating the administration of municipal affairs would be a certain and sufficient remedy for all municipal ills.

Conditions which make for bad municipal government are, lack of interest on the part of the people, inefficient methods of record keeping, uninformed, consequently unintelligent, exercise of the franchise. An impartial investigation of existing conditions will make clear the fact that any lack of success in municipal government is commonly due to inefficient administration and not to essential defects in the laws governing the municipalities.

There are in the Province of Ontario Municipal Councillors and salaried officials who have proved themselves to be, dilligent, capable and patriotic, and are doing a good work. Where such men are in control municipal government is not a failure. Unfortunately these conditions do not exist in all municipalities. Improper influences, lack of interest or of information on the part of our people, too often results in the election of men to municipal offices who are not capable of rendering to the community services of the highest value. A machine may be perfect in its parts and capable of producing the best results, but if the operatives are selected without any reference to their particular qualifications, the best results cannot be expected. We have a municipal law which has been built up with skill and care, the outcome of many years experience in municipal government, it embodies the well considered judgment of men who have spent much time in the study of local conditions and problems. We have the skilfully constructed municipal machinery, upon the electorate rests the responsibility for the selection of capable operatives.

If the electors are to exercise a wise discretion in the selection of municipal managers, and in the voting of funds for municipal needs, they must first be possessed of information sufficient for their guidance. There must be a system, not overloaded with detail, but more comprehensive and educative than a simple statement of cash received and paid out. A system of records and accounting, by which municipal expenditure may be compared with the benefits resulting therefrom and from which information may be derived with a view to efficient supervision of administration and deductions may be drawn for future guidance.

There must be a system of uniform accounting, by which citizens may compare the cost of each particular service in their own municipality with the cost of a like service in other municipalities, and thus set up a standard of efficiency and economy for their own civic service.

The installation and carrying out of such system will, however, not avail, if all information be locked up in our minute books, our cash books and our ledgers, there must be publication as well, there must be such publication as will place within the reach of every one who is interested a knowledge of the law and of the manner in which it has been administered by those to whom that duty has been entrusted.

No system however scientific can be automatic, nor can it accomplish the desired results, if handicapped by the unskilfulness or negligence of those who have the control. It is essential that officials should be possessed of the necessary mental equipment, business training and habitual diligence, be selected solely on the qualification of fitness and sufficiently remunerated.

Township of Sandwich East.

This matter was referred to in my report for the year 1914. Mr. Falls' report was received on 25th October, 1915, and is submitted herewith.

City of Niagara Falls.

A petition signed by 34 resident ratepayers of this City, asking for an investigation of the financial affairs of the City was received in January, 1915. Order in Council dated 9th March, 1915, confirmed the appointment of Messrs. John Dunbar and Henry Glover, of the City of Toronto, accountants, to make the necessary investigation. Their report is submitted herewith.

Town of Cochrane.

A resolution of the Town Council asking for an audit was received on January 14th, 1915. An Order in Council dated 20th January, 1915, confirmed the appointment of Mr. Henry Glover, accountant, of the City of Toronto, to make the necessary investigation. His report is submitted herewith.

Township of East Flamborough.

A petition signed by 40 resident ratepayers of this township was presented on March 10th, 1915, asking for an audit of the township affairs. An Order in Council dated 17th March, 1915, confirmed the appointment of Mr. Oscar Hudson, of the City of Toronto, chartered accountant, to make the necessary investigation. His report is submitted herewith.

Town of Sandwich.

A petition signed by 40 resident ratepayers and 4 councillors of this Town was received on 8th March, 1915. An Order in Council dated 16th March, 1915, confirmed the appointment of Mr. A. F. Falls, of the City of Toronto, chartered accountant, to make the audit asked for by the petitioners. His report is submitted herewith.

Township of West Nissouri.

A petition signed by 90 resident ratepayers of this Township asking for an investigation of the financial affairs of the Township was presented on the 4th May, 1915. An Order in Council dated 20th May, 1915, confirmed the appointment of Mr. A. F. Falls, of Toronto, chartered accountant, to make the necessary audit. His report is submitted herewith.

Townships of Dysart, Dudley, Burton, Clyde, Eyre, Guilford, Harburn and Havelock.

A petition signed by 39 resident ratepayers of this Municipality was received on 26th August, 1915, asking for an audit of the affairs of the municipality. An Order in Council bearing date 31st August, 1915, confirmed the appointment of Mr. Henry Glover, of Toronto, accountant, to make the necessary investigation. His report is submitted herewith.

Townships of Casimer, Jennings and Appleby.

A petition signed by 76 resident ratepayers of this Municipality was received on the 13th May, 1915, asking for an audit of the affairs of the Municipality An Order in Council dated 20th May, 1915, confirmed the appointment of Mr. C. E. Hammond, of North Bay, accountant, to make the required investigation. His report is submitted herewith.

Town of Cobourg.

A resolution of the Town Council asking for an audit was received on the 12th April, 1915. An Order in Council dated 14th April, 1915, confirmed the appointment of Mr. Henry Glover, of Toronto, accountant, to make the required investigation. His report is submitted herewith.

Township of Clarence.

A petition signed by 32 resident ratepayers of this Township asking for an investigation of the affairs of the Townhip was received on 13th April, 1915. An Order in Council dated 6th May, 1915, confirmed the appointment of Mr. Arthur A. Crawley, of Ottawa, chartered accountant, to make the required audit. His report is submitted herewith.

City of Port Arthur.

On 23rd June, 1915, a request was received from the City Council for a special audit of the financial affairs of the City. An Order in Council dated 29th June, 1915, confirmed the appointment of Mr. Henry Glover, of Toronto, accountant to make an audit. His report is submitted herewith.

City of Sault Ste. Marie.

School Board.

On 13th August 1915, a resolution passed by the City Council of Sault Ste. Marie asking for an audit of the accounts of the City School Board was received. An Order in Council dated 18th August, 1915, confirmed the appointment of Mr. P. H. B. Dawson, of Fort William, chartered accountant, to make the required investigation. His report is submitted herewith.

Town of St. Mary's.

A petition signed by 47 resident ratepayers of the Town of St. Mary's asking for an audit of the affairs of the Town was received on 24th August, 1915. An Order in Council dated 8th October, 1915, confirmed the appointment of Mr. A. F. Falls, of Toronto, chartered accountant, to make the necessary investigation. The audit has not yet been completed.

Township of Head, Maria and Clara.

A resolution passed by the Council of the municipality, asking for a special audit was received on 18th October, 1915. An Order in Council dated 8th November, 1915, confirmed the appointment of Mr. Charles E. Hammond, of North Bay, accountant, to make the required inspection and audit. The work has not yet been completed.

Township of Caldwell.

A petition signed by 32 resident ratepayers of this Municipality requesting an audit of the affairs of the Municipality was received on 3rd November, 1915. An Order in Council dated November, 1915, confirmed the appointment of Mr. John Dunbar, of Toronto, chartered accountant, to make the required investigation. The work has not yet been completed.

I have the honour to be,

Sir,

Your obedient servant,

J. W. Sharpe,

Provincial Municipal Auditor.

APPENDIX.

Township of Sandwich East.

Provincial Government Audit.

Report of special inspection, audit, and examination, of the books, accounts vouchers and moneys of the Municipal Corporation of the Township of Sandwich East, in the County of Essex.

Upon the appointment of the Provincial Municipal Auditor, confirmed by an Order in Council approved by His Honour the Lieutenant-Governor of the Province of Ontario, the 29th of July, A.D. 1914, A. F. Falls, chartered accountant, of the City of Toronto, was instructed and empowered to make an inspection, audit and examination of the books, accounts, vouchers and moneys of the Municipal Corporation of the Township of Sandwich East.

In pursuance of the said authority and instructions, the said A. F. Falls, chartered accountant, hereby reports that he has made an inspection and audit of the various accounts of the said Corporation.

The audit is made upon the petition of certain ratepayers addressed to the Provincial Municipal Auditor, requesting an audit of the accounts of the Township of Sandwich East, from the year 1904 up to the present time.

Scope of Audit.

The inspection and examination under the said authority covers some items in the accounts of the Municipality since 1893, and the Tax Rolls, Vouchers and General Accounts since 1904.

M. Renaud who had previously held the office of clerk for a number of years was clerk in 1904, 1905, 1906, 1907, 1911 and 1912.

John Dugal who had held the office of clerk for some years prior to 1904 was clerk for the year 1908, 1909 and 1910.

Louis Larime was appointed Clerk in February, 1913, and was reappointed for 1914.

Wm. A. St. Louis, the present Treasurer, has been Treasurer of the Township for nearly twenty years and was appointed Clerk and Treasurer for 1915.

The assessment of the Township has been performed yearly by two assessors who work together.

In conformity with my usual custom members of the present or past Councils, Petitioners, and other ratepayers were invited to furnish under oath, information or make such statements respecting the conduct of the Municipal affairs of the Township as they might see fit.

Complaints.

The meeting was held in Tecumseh, Ontario, on February 16th, 1915, and was well attended. The day was occupied in discussing the affairs of the Municipality and answering questions asked by many of the ratepayers. Complaints of a general nature only were discussed.

Before the meeting was concluded a resolution was passed thanking the Government Auditor for holding the meeting and giving the ratepayers the op-

portunity of discussing the affairs of the Township. The discussion revealed the way affairs had been conducted in the past and it was pointed out where methods could be improved upon in the future.

Complain was made by letter that money was borrowed by the Reeve and Treasurer from the Canadian Bank of Commerce, in order to show a balance on hand and make people believe that Municipal Affairs were in a healthy condition. In 1910, 1911 and 1912 money was borrowed in December of each year, in 1911 and 1912 the notes were signed personally by the Reeve and Treasurer, the proceeds of which went to the credit of the Township Account and permitted payment of accounts which were urgent.

Numerous complaints were made that no replies could be procured from Officials when written to for information about Township Affairs.

Assessment and Collector's Rolls.

Assessment Rolls.

The assessment rolls have been compared with the Collectors' rolls and were generally found accurate. The minutes of the Court of Revision on the Assessment Rolls are incomplete. They frequently mention the name of the person without giving any information about the property under discussion.

When the Court of Revision concluded its work a motion was passed adjourning sine die. This is not according to the Act. A Motion should be made declaring the Court of Revision closed and confirming the Assessment Roll as amended by the Court of Revision.

No affidavits of the assessors appear in the Assessment Rolls of 1904, 1905 and 1906.

The Assessment has never been made in a thorough systematic way and as a result omissions have occurred. For 1915 the assessors were instructed to pursue a systematic course and assess the River Front first, then each Concession in order beginning at the west and assess, all the property in the Township covered by registered plans, by plan and lot numbers.

When Ford was separated from Sandwich East the southern boundary of the eastern part of Ford was fixed by a line parallel to and 600 feet south of Ottawa Street. Unfortunately, this line cuts through subdivisions of lots which leaves a number of lots partly in Ford and partly in Sandwich East. Some of these lots had been assessed as in Sandwich East. This was pointed out to the Council, also the unsatisfactory manner in which assessments had been made in past years. The assessors of former years were not to blame for not assessing plans by lot numbers, as they were not furnished with plans and other information necessary for them to perform their duties properly.

The Council passed a resolution instructing the Government Auditor to procure a book and enter up the plan number and show each lot on each plan, and when possible, secure from persons who subdivided the names and addresses of the persons to whom they had sold lots, and include such information as would be useful to the assessors and Clerk and be a permanent record.

It was necessary to attend at the Registry Office to see all the plans, as many were missing from the Clerk's office. This plan book has been furnished the Assessor and contains the aforesaid information.

Collector's Rolls.

There has not been any year in which the Collector's Roll fully complied with the requirements of the Act. The only roll from 1904 to 1913 which is certified by the Clerk is the roll of 1913. The roll of 1914 has no certificate and was defective in many ways; Sub.-Sec. 3, Sec. 99, Chap. 195 R.S.O. 1914, has been disregarded every year in the Township of Sandwich East. No roll has ever been recapitulated by the Clerk. The total tax column is the only column added in the whole roll and the neglect to comply with this part of the Act has necessitated a great deal of work thus increasing the expense of this Audit.

The Collector's in most cases have not marked in the rolls the date of the demand for taxes and a number of years the date of the payment of taxes is not entered but the word paid only is written opposite the amount.

The tax rolls should be completed and in the Collector's hands on October 1st in each year, but this has never been done. Had the Clerks performed their duties on time a great deal of trouble and expense would have been saved the ratepayers and the taxes be more promptly paid.

The Township has lost considerably by the delay in collection of taxes and the return of the rolls. In 1912 the interest on overdrawn bank account, the discount on $12,000.00 of notes owing to the bank on December 31st, 1912, and the interest on overdue debentures paid that year amounted for the one year to over $1,200.00. This does not include interest on debentures held by J. Curry & Co., the payment of which was postponed by resolution of Council of 1912.

The arrears of taxes have never been returned to the County Treasurer when they should have been, and the Township has lost the interest which should be charged by the County Treasurer on May 1st on all unpaid taxes of the previous year.

It is unfortunate that the affairs of the Township have been so managed, in regard to the collection of taxes. that the taxes of the current year are not looked on as payable, by many of the ratepayers, till sometime in the following year. These methods not only increase the burden on the taxpayer but inconvenience the officials. Contractors, Treasurers of School Sections and others cannot get the money due them when it should be paid, and it also has a tendency to increase the price of work by contractors when they know payment will be delayed.

There are a great many changes in some of the rolls after they have been handed to the Collector.

Each year Auditors were appointed to Audit the tax rolls when the Collector made his returns and it was necessary for them to recapitulate the roll, which work should have been done by the Clerk before the roll was handed over to the Collector. the unpaid taxes are not detailed in the roll as required by the Act.

The rolls in use are a special size and have an ample number of columns provided so that special levies for walks, pavements and drains could be entered in a column headed for each particular drain, etc. The use of these columns was disregarded necessitating the segregation of the individual items under each by-law in order to check the roll properly. Had the tax rolls been properly made out and the Act complied with, a large portion of the cost of this Audit would have been saved to the Township. The Clerk in 1913 made out the roll in the same manner as that of his predecessors, but the 1914 tax roll was worse than that of previous years and is referred to later in this report.

The schedule of uncollected taxes returned to the Township Treasurer does not appear in the roll of any year. No oath of the Collector as required by Sec. 116

appears in any roll. Unpaid taxes were returned to the Treasurer on separate sheets, some of which have not been produced.

The Collector has never furnished the Clerk with a duplicate of his return to the Treasurer, required under Sub.-Sec. 2, Sec. 119, Chap. 195 R.S.O. 1914. No notices as required by the Act, have ever been sent by the Clerk to persons whose taxes remain unpaid.

The number of refunds of taxes owing to errors on the rolls shows carelessness on the part of officials. In many cases where items had been placed against the wrong description of property on the roll, and refunded, it had not been charged against the land against which it should have gone on the roll originally, and without a government audit the amounts would have been lost to the Township. There were a few cases where ratepayers were discharged of an item on the roll and also got an order from the Council for the same amount. This is referred to under another heading.

1914 Tax Roll.

The attention of the Council was drawn to the condition of tax rolls, the omissions of levies, etc., and they were advised that the 1914 roll should be checked before it was turned over to the Collector. On October 3rd, 1914, the Council passed a resolution authorizing the Government Auditor to check the 1914 roll. The clerk, however, turned the roll over to the Collector without being checked. When the attention of the Reeve was called to the fact that the 1914 roll had not been checked before it was handed to the Collector, the Collctor was instructed to hand the roll over to be checked.

Not a single column was added in the 1914 roll, not even the total taxes: the total of each persons' taxes were mostly entered by the Collector when he made out the demands.

No certificate of the Clerk appears.

No description of lots was given; the number of a lot and the concession only was entered; there was nothing copied in the roll from the Assessment Roll to indicate whether it was east part, west part, etc.

There were so many omissions from the roll of levies of pavements, walks, drains, etc., and items placed against the wrong person owing to the proper description of lots not appearing in the roll, which could only be corrected by some one being present with an accurate knowledge of the whole Township, that Laurent Parent who has been Reeve in 1913 and 1914 and is Reeve for 1915, spent three days at different times in Chatham working on the roll. Raymond St. Louis, the Collector, spent one day in Chatham, and with their valuable assistance and knowledge many corrections were made of levies already on the 1914 roll, and items that were omitted were entered. In all there was placed on the 1914 roll over $2,500.00 of taxes that had been omitted from the 1914 and previous rolls. Most of these were omissions from the roll of 1914. The roll was then added, balanced and new demands made on all ratepayers where additional taxes or alterations had been made. These were given to the Collector to call again on the taxpayers and collect the balance due.

Had the Clerk turned the roll over to be checked before giving it to the Collector, as instructed by resolution of Council, a great deal of time and expense would have been saved. The Collector should be remunerated for the extra work caused him by the incomplete condition in which the roll was handed him.

There were some descriptions of property not on the 1914 roll at all: these were assessed and entered and notices of the taxes made out.

Union School Section 20 was charged on the roll as being the whole of lots 86 to 107 inclusive, in Sandwich East, the award including only the south half of lots 86 to 107 inclusive, in Concession 3, Sandwich East. Before making the correction in the roll the Reeve procured from O. McKay a map of the acreage of the lands which constitute the part of U.S.S. 20 in Sandwich East. It was found that some of this land was assessed for less acreage than shown by the map furnished by the Engineer.

It is my opinion that it would pay the Township well to have an engineer furnish the Township maps, in sections of the whole Township, giving the proper measurements by feet of the River and Lake front property, and when subdivided into lots the acreage of all the farmed portion of the Township. There is no doubt there are many cases of assessment for less than the actual acreage throughout the Township, as well as property omitted and not assessed at all.

The 1914 tax roll has not been returned to the Treasurer.

Tax Collectors.

It has been the custom to pay over the taxes in money to the Treasurer. The better way is for the Collector to pay all taxes into the bank to an account of the Municipality with himself as Collector, and to transfer to the Treasurer in accordance with the Act from time to time by cheque. In that way both officials will have a permanent record of transactions which can be traced and will be a saving of time and more satisfactory to all concerned.

Occasionally some ratepayers pay their taxes to the Treasurer, this should be discontinued as all taxes should go to the Collector till he returns his roll.

The delay in the return of the rolls has not always been the fault of the Collector, as his time has been frequently extended by resolution of Council beyond February 1st.

Sec. 115, Chap. 195, R.S.O. 1914, reads: "Collector shall return his roll to Treasurer on or before the 14th December in each year or on such day in next year not later than February 1st as Council may appoint."

The uncollected taxes against lands to be returned to the County Treasurer should be detailed in the tax roll for the year which they represent and the Collector should make oath before the Treasurer that the sums mentioned remain unpaid. R.S.O. 1914, Chap. 195, Sec. 121. A copy of this should be furnished the Clerk, who, according to the Act, must notify the delinquents that the arrears have been returned to the County Treasurer for collection. This has never been properly done in Sandwich East.

The Clerk has never handed the roll over to the Collector on October 1st of any year, and the delay in the work of the Collector is, to a great extent, caused by the Clerks not doing their work in time; in many cases the delay in passing the by-law to strike the rates has been the excuse.

Amounts due the Township from former Collectors are shown in this report. Schedule 15.

Clerks.

Not one of the Officials who have been Clerk during the period covered by this Audit have complied with Sec. 119, Chap. 195, R.S.O. 1914, which requires that the Clerk shall mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year.

The importance of making Government and other returns on time as required by the Act and of having voters list, tax roll and other work required done promptly, has not been appreciated by the Officials of Sandwich East in the past. The neglect to do things when they should be done has cost the Township more money in law costs and in other ways than the ratepayers had any idea of.

It is the duty of the Clerk to call the attention of the Council to the necessity of passing amending by-laws to refund to the General Funds of the Township amounts expended on drains or local improvements, the cost of which has exceeded the amount provided in the original by-law. This has been disregarded and as a result a considerable sum has been lost to the Township on drains and other by-laws which are now dead, on which all the collections to meet the debentures have been made.

No record book giving in detail the yearly assessments for each school section has been kept in the Township.

The manner of keeping the minute and by-law books has not improved in recent years, in fact what records of Court of Revisions on assessment roll and by-laws could be found are not recorded with sufficient information, and so seldom is any description of the property in question recorded that the items are difficult to trace. Many of the by-laws recorded have not been altered after changes have been made by Court of Revision. It is of utmost importance that the complete record of all changes by Court of Revision be carefully and accurately recorded, not only in the minutes but that the changes be made in red ink in the Assessment Roll or in the by-law book as the case may be.

The method of one Clerk was followed by his successor but very ittle in the way of improvement was introduced.

John Dugal Ex-Clerk.

During his term of office the by-laws were written up and Council and Court of Revision minutes recorded in such a way that they can be traced on the rolls, but they do not contain full information; frequently the owner's name only is given and the number of acres and the reduction or percentage taken off. It is very seldom the property under discussion is described in any minutes of Courts of Revision as it should be.

The schedules of some of the by-laws passed during his term of office were not entered in the by-law book, but nearly all the schedules were entered in the Drainage levy book.

Some drainage levies marked in the drainage levy book as commuted have not been paid to the Treasurer and are referred to elsewhere.

The tax rolls were made out after the manner of previous years but none of them were recapitulated. Frequently changes were made in the rolls after they were handed the Collector, some drainage and other levies having been omitted.

The copying of the minutes, by-laws, and other records is more complete during his term of office than they have been since 1910.

MAURICE RENAUD, EX-CLERK.

During his term of office minutes of the Courts of Revision are not recorded as fully as they should be. Property is very seldom described by lot and concession, mostly only the names of owners appear.

The by-law books did not contain all the by-laws passed; a number of the drainage by-laws were omitted entirely while some had not the schedules entered in the by-law book.

During the years 1911 and 1912 only three schedules of by-laws were entered in the Drainage levy book; in the earlier years of his service as Clerk the schedules were carefully recorded.

A by-law was prepared for $200.00 borrowed for tile drainage December 15th, 1900, on North-West corner Lot 151, Concession 2, and the money paid out by the Township, but no debentures were ever made out and sold to the Government to reimburse the Township. Under the Act the money should not be paid out till the proceeds of debentures are received by the Township. The Clerk neglected to charge himself on the roll with the proper amount on this tile drainage loan. The amounts omitted have been added to the 1914 roll. There is still due the Township $14.72 yearly for seven years before this loan is paid. The last year he held office there were a great many by-laws passed and the Clerk's fees drawn were far in excess of any other year. Some items did not seem to be strictly legal, as on December 28th, 1912, the Clerk and each member of the Council received $10.00 fees as attendance at five Courts of Revision on one day. It is stated that all these meetings were not held the same day. In some instances the amount allowed by the engineer for Clerk's fees and preparing by-law on drains was exceeded. The fees allowed by the engineer should only be paid when the work is performed. The entering of the by-law in the by-law book and also in the drainage levy book is part of the Clerk's duties.

By not promptly passing amending by-laws to collect overdrawn drain accounts the Township has lost considerable money, for the reason that they cannot be collected after the lapse of many years. I find among original minutes of Council meetings a list of overdrawn drain accounts in the Treasurer's hand writing for which amending by-laws should have been made. In 1912, 1913 and 1914 no special levy was made for pumping and other expense of either the East or West Marsh Drains. Previously they had been levied regularly every year and the result is that both drains were heavily overdrawn. Amending by-laws have been passed in 1915.

The tax roll of 1912 was not carefully prepared and the Council paid $50.00 to have the roll gone over and corrected after the Clerk had turned it over to the Collector. There were a great many alterations and corrections. It was clearly the duty of the Clerk to make the roll properly and he had experience in how the work should be done as he had made them out for years before. In 1912 he drew in salary and commissions over $1,200.00. If he had not the time it was his duty to employ some one to help him.

The manner of filing engineer's and other reports and papers was carelessly done. Many papers were missing and cannot now be found. Important plans of Subdivisions made years ago, and which must have been in possession of the Township Officials at one time are not to be found.

Louis Laramie Ex-Clerk.

The condition the by-laws and drainage levy book were in, when he assumed office, was some excuse for some omissions in the 1913 roll.

The 1913 roll was the first roll made during his term of office and was one of the most carefully prepared rolls during the period covered by this Audit. It however, was not complete as none of the columns were added not even the total taxes. The Clerk's certificate of total taxes was several hundred dollars less than the taxes actually on the roll.

The Clerk did not seem to profit by the experience of making the 1913 roll as the work on the 1914 roll was most carelessly done. No description was entered from the Assessment Roll at all to show what part of farm lot was owned by the different persons assessed.

Pavement, Silex Walk and drainage levies were omitted and many levies were placed against the wrong property. The schedule of an old by-law which is out, was put on the roll and the schedule of a new by-law on the same drain omitted. Not one column of the 1914 roll was added and no certificate of the Clerk was entered in the roll of 1914.

The by-laws entered in the by-law book frequently were incomplete, signatures or seal were lacking in some.

Not one schedule of any by-law passed during his term of office was entered in the drainage levy book.

The minutes of Courts of Revision on Assessment Roll and on by-laws were more of the nature of a memorandum, frequently lacking proper description of the property under consideration.

Treasurer.

W. A. St. Louis has been Treasurer of the Township for nearly twenty years.

The proper Cash Book has been in use regularly and a drainage ledger in which Pavement, Silex Walks, Box Culverts and Drain Accounts have been kept.

No other Ledger was kept and no Journal has been used in the Township.

Entries have never been made charging the Collector with the amount of the roll. The tax roll was the only record of the amount of taxes or account with the Collector.

When the tax roll is completed and certified by the Clerk, the Treasurer should receive a statement from the Clerk of the amount on the roll with details of how the total is made up so that the Collector can be charged with the whole roll and each School Section, County and other accounts credited, by a Journal entry, with the amount they are entitled to.

The Treasurer kept his debenture register in splendid shape, and his drain account records as well as was possible with the information on the orders issued for payments.

It has been customary for the Treasurer to only write up his cash book yearly. This practice has delayed the statements of 1913 and 1914. The Treasurer's Cash Book should be written up monthly and the items posted into the Ledger so the standing of the account of any drain or other undertaking could be ascertained at any time.

Lists of overdrawn drain and other accounts have been furnished the Council from time to time, but this and the request to raise more money on the rolls was very little heeded till 1913 when the Township rate was increased to 9 1-10 mills.

It is the Clerk's duty to procure from the Treasurer such information as is necessary in regard to the financial standing of the Township before preparing the by-law to submit to the Council. R.S.O. 1912, Chap. 192, Sec. 297. A form of by-law to levy rates is contained in this report under the heading of By-laws.

The Provincial Government have held back the proportion of the Railway distribution due Sandwich East for the years 1910 to 1914, awaiting the statements of Assets and Liabilities for the above-mentioned years and statements of the Audit for the years 1913 and 1914. The delay in furnishing this has kept the Township out of this money.

In 1913 the Treasurer wrongly entered in his Cash Book as paid, an order passed by the Council and also the Engineer's certificates representing the same transaction. This has been corrected in the Cash Book which on December 31st, 1913, showed a cash balance due the Township from the Treasurer of $2,141.84, Schedule 1.

The bank pass book was not balanced December 31st, 1913, and the bank account is not included in Schedule 1, which is a statement of Receipts and Disbursements as contained in the Cash Book.

For some years it has been the custom of the Treasurer to enter as Receipts money received from taxes, grants, loans from private individuals and proceeds from sale of debentures, etc., and to enter as expended vouchers for an amount about equal to the Receipts. The Bank overdraft was never taken into account. This accounts for such small balances appearing at the end of each year in the Cash Book and annual statements.

All money received was not deposited in the bank.

The amount of the bank account at the end of any year was not taken into account in the Treasurer's Cash Book or the financial statements of the Township. The Treasurer was repeatedly urged during the time of this Audit to write his books up to date and enter in 1914 all items that belonged to that year. It was not till August, 1915, that this was done. Many of the vouchers do not pass through the bank, but are paid by cheque or cash and the exact date of payment cannot be traced. Some items paid after December 31st, 1914, are included in the Cash Book as paid in 1914; this is referred to elsewhere in this report.

On August 2nd, 1915, I attended a meeting of the Council and urged that the Accounts be brought up to date. The Reeve was in favour of bringing the accounts to date and having the 1914 tax arrears put in proper shape, but the majority of the Council would not agree to the suggestion. I explained it would not be possible to make a complete statement unless the books were brought up to date.

The result is that until such time as the accounts of the Township are brought up to date with everything entered up and the Bank Account balanced to the same date, the exact standing of the Treasurer's Accounts and the affairs of the Township of Sandwich East will not be ascertained.

The Treasurer is a capable officer, but did not keep his work up. In 1915 he has been appointed Clerk as well as Treasurer.

The Clerk's work was behind when he took the office.

Before he became Clerk, he, as Treasurer, frequently had to rewrite and correct by-laws in connection with drains and Local Improvements before he could sell the debentures.

He stated that he was responsible for the funds of the Township and was not aware that the Cash Book should be reconciled with his Bank Account. The Treasurer received $3,000.00 from Ford City, December 31st, 1914, on account,

and deposited it in the bank on December 31st, 1914, but did not enter it as a receipt in his Cash Book. It has now been entered and included in Schedule 2.

The Home Bank of Canada overdraft on December 31st, 1914, of $5,010.58 has been entered in the Treasurer's Cash Book as a receipt, together with $2,665.84 for four debentures of $666.46 each, which fell due December 31st, 1914, and were included by the Treasurer in his disbursements of 1914 as paid in 1914, but which were not paid by the Bank till after January 1st, 1915. There may be other items of a similar nature, but without the Cash Book being written up for 1915 and reconciled with the Bank Account they cannot be traced.

The Treasurer owes the Township, as on December 31st, 1914, $4,586.46 and $2,665.84, a total of $7,252.30.

Year after year the Auditors have examined the Treasurer's accounts and certified them as correct, when thousands of dollars due the Bank as overdraft did not appear in the Treasurer's books at all.

Statute Labor.

The manner in which Statute Labor was carried on in the Township was discussed at the ratepayers' meeting and with the members of the Council. The performance of Statute Labor in future should receive careful attention. The Township would derive more benefit if all the Statute Labor was collected on the tax roll.

Dog Tax.

The manner in which dog taxes are handled in the Township is absurd.

In 1910 with two paid assessors only one bitch was assessed in the whole Township and it was placed on the roll by the Clerk at $1.00, the rate for a dog. March 26th, 1910, Aug. St. Louis, who was appointed to notify the dog owners to muzzle dogs or he would shoot them, reported to the Council in part as follows: "The number of dogs destroyed through the Municipality total thirteen. Gentlemen its a fright to see the amount of mongrels in our Township. I have found as many as nine in one man's barn in the village of Tecumseh, and seven in a house at Cattle Barn which I doubt very much are assessed and a regular nuisance in our Municipality."

The above shows the way the assessment has been made in regard to dogs. Sub.-Sec. 1, Sec. 3, Chap. 246, R.S.O. 1914, of the Act reads: "There shall be levied in every local Municipality upon the owner of each dog therein an annual tax of $1.00 for a dog if only one, $2.00 for each additional dog, $3.00 for a bitch if one, and $5.00 for each additional bitch." Sec. 5, Chap. 246, R.S.O. 1914, reads: "The owner of any dog shall be required by the Assessors to deliver to them in writing a statement of the number of dogs owned by him; and for any neglect or refusal to do so and for every false statement made in respect thereof, he shall incur a penalty of $5.00."

The proper carrying out of the terms of the Act would very much encourage the raising of sheep. It is the duty of the Council to see that means are taken to see that the Act is enforced.

When discussing the subject at the public meeting I suggested having tags and passing a by-law authorizing the destroying of dogs without tags after a certain date.

Tile Drainage.

Very few of the ratepayers have availed themselves of the opportunity of borrowing money for tiling their land under The Tile Stone and Timber Drainage Act.

Under by-law 340, $200.00 was paid Benj. Renaud on December 15th, 1900, as loan for tile drainage, but the debentures were never issued or the money received from the Government. This has been treated as a loan from the Township so that $14.72 will be collected each year till and including 1921 before the Township gets its money back. Two Debentures should have been issued in 1900 for $100.00 each and the money procured from the Ontario Government before payment to the ratepayer, as provided in the Act.

Some levies to meet tile drainage debentures have been overlooked and not put on the roll against the lands on the security of which the loan was made. The amounts omitted have now been placed on the 1914 Collector's Roll.

No proper record of tile drainage levies appears to have been kept by the Clerks. The Treasurer from his debenture record has furnished a list of tile drainage levies to be placed on the roll. These are now properly entered in the drainage levy book and this book should prevent any omissions from tax rolls in the future.

By-Laws.

The by-laws of the Township have been very carelessly recorded for years. Many of those in the by-law book have no Schedule; others have omissions and frequently they are not properly signed by the Reeve and Clerk.

The Maisonville Drain by-law passed in October, 1914, after I had informed the Clerk and Council of the omission of Engineer's estimate from by-laws, is the only by-law in the Township that has ever contained the Engineer's estimate of how the money the ratepayers are to be taxed for on the drain is to be expended.

Frequently the Council have passed by-laws spreading the levies ten and sometimes fifteen years even when the items were small, and seven years would not have created any hardship on the ratepayers.

I do not find any by-laws striking the rate of taxes for the year, which contain the information they should, or stating the rate per mill for the various purposes. There are figures which appear more as an estimate but the rate for each purpose is not stated as it should be. There should be a proper statement of estimates prepared and the rates struck and inserted in the by-law. A form of by-law for striking the rate annually is given below, and should be passed early in August to give the Clerk time to prepare his roll before October 1st:

Form of By-Law for Striking Annual Rates.

Being a by-law to fix rates for the levy and collection of taxes for the Township of Sandwich East for the year .....

Finally passed .....191 .

Whereas it is necessary for the Municipal Council of the Township of Sandwich East to pass a by-law for said purpose.

And whereas the total assessment of the Township of Sandwich East liable for County Rate, Township Rate and Special on Roads for Drainage Debenture Rate, is the sum of $....., and the total assessment of said Township liable for General School Rate, is the sum of $ .....;

Therefore the Municipal Council of the Township of Sandwich East, in the County of Essex, enacts as follows:—

1. That for raising the sum of $..... for County purposes, a rate of ..... mills on the $ of the assessed value of the whole rateable property of the Township be levied and collected.

2. That for raising the sum of $..... for Township purposes a rate of ..... mills on the $ of the assessed value of the whole rateable property of the Township be levied and collected for the following:—

Roads and Bridges .....
Relief of Poor in Township .....
Printing and Stationery .....
Miscellaneous .....
Salaries .....
Board of Health .....
Law Costs .....
Interest .....
General Funds .....

3. That for raising the sum of $..... as recited in column 5, Schedule A, for special rates on roads for drainage, pavements, box culverts, silex walks, and all local improvement purposes, a rate of ..... mills on the $ of the assessed value of the whole rateable property of the Township be levied and collected.

SCHEDULE "A."

1	2	3	4	5
No. of By-Law.	Name of Drain, Pavement, Culvert or Work.	No. of Levy.	Annual Lands.	Annual Roads.

4. That the amounts specified in column 4, Schedule A, shall be levied in accordance with the several by-laws pertaining thereto.

5. That for Public and Separate School purposes, a rate on $ of the assessed value of the whole rateable property in each school section be levied and collected for the maintenance of said schools for the year ..... in accordance with the Statutes of Ontario and that the rate in section be the rate set opposite the number of the section in column 6 of Schedule B, hereto.

SCHEDULE "B."

1	2	3	4	5	6	7
No. of Schools.	Trustees Requisition.	Asst.	Twp. Portion School Rate.	To be levied against School Sect.	Rate.	Total Rates for Section.

6. That for raising the sum of $..... required for General School rate, as enumerated in column 4, Schedule B, a rate of ..... mills on $ be levied on the whole rateable property therefor $.....

7. That for the payment of debentures and interest thereon issued on account of the several school sections, due in the year ..... the following rate to be levied:—

(*a*) That a rate of.....mills on $ be levied and collected upon and for the whole rateable property $..... liable therefor, in School Section No. .....

(*b*)

(*c*)

8. That the Clerk shall also enter in the Collector's Roll for the year ..... the following sums:—

Tile Drainage.
According to the several by-laws thereto.
Cutting weeds.

DITCHES AND WATERCOURSES.

Name of Drain	Amount	Where enumerated or specify
(a)		
(b)		
Line Fences	Amount	Where enumerated or specify
(a)		
(b)		
Arrears of Taxes	Amount	Enumerate Lands

Days Statute Labor at $1.00 each per by-law.
Dogs at rates prescribed by the Act.

9. That this by-law shall come into force upon and after the final passing thereof.

.....*Reeve.*

.....*Clerk.*

The Council should pass a by-law that no plan to subdivide any lands in the Township of Sandwich East will be accepted or approved by the Council, unless a certificate that all taxes have been paid on the lands the plan proposes to subdivide accompanies the request. Had this been in force a considerable sum of taxes now in arrears would have been paid which are difficult to collect after the land is subdivided and sold.

The manner in which the drainage by-laws are written by hand and copied in a machine, instead of printed, is not what would be expected in a Municipality of the importance of Sandwich East. When debentures are sold outside the Township the appearance of such by-laws does not impress the purchasers favorably. All drainage by-laws should be printed in type and contain the engineer's report in full and not omit important parts as has been the custom in the past. Sandwich East should be up-to-date in its methods to keep up with the rapid development it has recently made by paving and other improvements.

ORDERS.

Three different forms of orders are in use in the Municipality:

For Sheep Accounts.
For Drain Accounts.
For General Orders.

The drain orders are a different color from the others. They are all defective as they are only signed by the Reeve and should be signed by both the Reeve and Clerk. I would recommend that all orders be signed in future by the Reeve and Clerk before payment, and that they have printed on them an order to the bank to pay and charge to the Township of Sandwich East Account when countersigned by the Treasurer. At present the Treasurer has a stamp which he puts on the orders and countersigns. It would be better if this was printed on the orders and all orders be paid through the bank account.

It has been customary for the Treasurer to pay accounts and later have warrants issued for the payment. The following letter from the Treasurer to the Clerk will explain that it was not for an occasional account, but was done extensively.

SANDWICH E., Dec. 13, 1910.

MR. JOHN DUGAL,
Tecumseh, Ont.

DEAR SIR,—I send you the orders which I have paid so you can prepare the Warrants. There is 8 packages, and I also mark the number of orders on the back of each package. Please be careful to put the name of each drain according to the order, and the section of road to those pertaining to road work, and also, if possible, by whom the work was ordered.

Yours very truly,
(Signed) WM. A. ST. LOUIS.

It is owing to such loose methods as this that the affairs of the Township have become so badly muddled.

OFFICER'S BONDS.

The bond of Raymond St. Louis, collector of taxes for 1914, is for $30,000.00, signed by Raymond St. Louis, Dennis St. Louis, and Ernest St. Louis. The bond is not sealed and it states that the last instalment of money collected by him is to be paid on or before February 15th, 1915, or such other time as may be fixed by Statute or the Council of the Municipality. The 1914 tax roll is still in the collector's hands, although resolutions of the Council have called for its return.

The bond of W. A. St. Louis, treasurer, is for $8,000.00, with the National Surety Company of New York, dated February 12th, 1914. There are two copies of the bond; neither copy was signed or sealed by W. A. St. Louis. The renewal receipt covering the year 1915 is dated April 13, 1915, and signed J. Breault. It is on an ordinary receipt form. An official receipt from the company should be procured. The bond has been sent to the Reeve to get the signature of the Treasurer to the bond and a witness. When in order the bond should be deposited in the bank for safe keeping.

ACCOUNTS WITH OTHER MUNICIPALITIES.

Work has been performed on town lines by Commissioners in Sandwich East, part of which should be contributed by other Municipalities, but which has never been collected.

Grading and other work on Tecumseh road, near Windsor and Walkerville, was done and the money paid by Sandwich East, with a notation on the order that part was to be paid by Windsor and part by Walkerville. They have not paid and will not pay now because they say that they know nothing about the charge for work done some years ago.

The safe way for commissioners of the Township to spend money on roads or town lines where other Municipalities are to contribute to the cost of the work is to meet the commissioners of the other Municipalities and sell the work, each agreeing for his Municipality to pay the contractor the amount his Municipality is liable for only, and only in this way can trouble and loss be avoided. The Township always loses money when their Commissioner is zealous to do what representatives of other Municipalities should do. The going ahead with work on the understanding that the other Municipality will pay their share when billed too frequently results in loss.

Frequently the accounts between Municipalities in connection with drains, bridges or repairs are allowed to run for years without a settlement. The accounts should be settled up at least once each year, and it is far better to make settlement when the work is completed.

No accounts appear in the Treasure's books for other Municipalities. The Clerk was supposed to notify the adjoining Municipalities of any moneys paid out for which they were to pay part, but this frequently was neglected, and the result of attempting to collect these amounts now is uncertain, and would cost all they amounted to if proceedings were taken to recover.

I cannot impress on the Council too strongly the importance of only paying what proportion Sandwich East is liable for on the roads, bridges, and other repairs on town lines or on roads dividing the Township from others and letting the other Municipalties do the same.

Matters of Policy.

I received a number of complaints from the ratepayers regarding action of Council in matters of policy, such as:—

(*a*) Unequal assessment for drainage purposes.

(*b*) Engineer's errors in assessing.

(*c*) Omissions to discover or correct errors in assessment at Court of Revision.

(*d*) The unequal assessment of lands.

These are matters that do not come under the scope of an audit of this character.

Debentures.

The debenture issues and liability of the Township has been carefully and clearly recorded by the Treasurer.

It is unfortunate that funds were not provided to meet debentures as they matured. To strike a low rate of taxes is the ambition of most councillors. The way in which overdue debentures were carried for years would indicate that the Councils of 1912 and former years were not levying sufficient to pay as they go.

The resolution of Council, July 27th, 1912, allowing the holder of over $10,000.00 of overdue debentures 6 per cent. interest, and not providing for their payment by levying a proper rate in 1912 to meet them, goes to show how the affairs of Sandwich East were conducted.

The debenture debt of Sandwich East includes a large amount for local improvements in that part of Sandwich East which is now incorporated as Ford. Under the agreement of separation Ford assumes $38,000.00 of the debentures maturing from 1915 to 1929. The annual amounts yet payable under this agreement will be found in Schedule 7.

The way the payment of debentures has been deferred in recent years is absurd. The postponing of payments from year to year and not raising sufficient on the tax rolls to meet the annual liabilities cannot be too strongly criticised.

In 1914 the township paid all the debentures which matured in 1914, except $1,647.66, as shown in Schedule No. 5, besides paying off over $10,000.00 of overdue debentures which the Council of 1912 delayed the payment of by passing the following motion on July 27th, 1912, agreeing to give John Curry & Co. 6 per cent. for holding them overdue.

Municipality of Sandwich East.

To the Executors of the Estate of Alexander Cameron.

Sirs.—Whereas you hold a number of the debentures of this Municipality, and whereas several of said Debentures are now overdue, having been held by your late co-executor, John Curry, at the request of former officials of the Municipality, who agreed

with him to pay interest on all such overdue debentures at the rate of six per centum per annum until paid. Now, therefore, if you will allow the same arrangement to continue the Municipality will, as in the past, pay interest on any such debentures as shall become overdue at the same rate of interest until paid.

Moved by Charette, seconded by Souilliere, That the within resolution be passed by this Council.

This unique method of high finance would entirely disorganize the finances of any Municipality, and is sure to lead to trouble, as this has in Sandwich East.

Under direction of R.S.O. 1914, Chapter 192, the Council of every Municipality shall in each year prepare estimates of all sums required for the purposes of the Municipality during such year, making due allowance for cost of collection and for abatement of taxes, and for taxes which may not be collected.

From what I can learn from the records and from officials, no proper estimates have ever been made before passing the by-law to strike the rate each year. Until the year 1913 it has been done more in the way of trying to make the rate fit the expenditures rather than levy a rate to cover the requirements, although requested by the Treasury in 1912 and previous years to raise more money. In 1913, when the present Reeve learned of the resolution passed July 27th, 1912, holding over debentures unpaid, and he found out that the amount of unpaid debentures that were outstanding exceeded $10,000.00, the township rate was raised to 9 1-10 mills, and the same rate was struck for 1914.

The Council of 1913, owing to the large amount spent in local improvements, many of the by-laws for which were passed in 1912, and for which debentures had not been sold, was not able to take up the overdue debentures till 1914. There was paid out during 1914 $1,697.48 interest on overdue debentures, most of which should have been provided for and taken care of by levying proper amounts in 1912 and former years.

The interest on borrowings for local improvements, etc., in 1914 was $1,575.76 some of which was for 1913.

The liability of the township caused by the collection on tax rolls of levies a year in advance of the maturity of debentures, and overdue debentures unpaid, was never properly taken into account at the end of any year as a liability. These amounts collected a year in advance have assisted to carry on the financial affairs of the township on a low tax levy. The attached Schedule No. 6 shows the amount so collected as a liability on December 31st, 1914, of $11,865.16. At the end of every year covered by this audit there was a similar debenture liability varying in amount according to the number of debentures issued, for which collections were made a year in advance of maturity.

Schools.

No school accounts have been kept by the Treasurer except where there was an issue of debentures. Each school section is entitled to receive all the money collected on the roll from ratepayers of the section. In the past this has not been as carefully looked after as it should be.

Attached is a statement of the standing of all the School Accounts. Each section has been credited with the amount on the 1913 and 1914 roll and charged with money withdrawn during the years 1913 and 1914.

Accounts have now been opened, in the new ledger provided the Treasurer, for each School Section in accordance with the statement furnished.

In future when the tax roll is completed the amount on the roll for each school section should be placed to the credit of the account in the ledger.

The trustees are dilatory in making written requisition to the Clerk for the funds for School Sections. This should be in writing before August 1st.

There is no map of the different School Sections to aid the assessors in their work. A map was procured for U.S.S. 20 in which the acreage as shown by the engineer exceeded in some cases the acreage assessed.

The Act requires that the Township have a map showing the portions of the Township comprising each School Section.

There is no School Rate levied for School Section No. 3. These lands have escaped all school taxes except the General rate for Public Schools.

Government Returns.

Some returns to the Government which should be made annually had not been furnished since 1909. The Agricultural Department had not received Treasurer's statements for the years 1910, 1911, 1912 and 1913, the debenture statement for 1913 and audit report for 1913 when this audit was petitioned for.

All the delayed returns mentioned above, as well as those for the year 1914, have been made out and turned over to the Treasurer for his signature and then to be forwarded to the Government.

The neglect to make these returns on time has caused the Government to hold back over $850.00 of Railway tax due to the Township. The Railway tax is not paid to Municipalities till such time as the annual audit report, statement of debenture liability and statement of receipts and disbursements, and assets and liabilities are furnished the Government.

Sandwich East has been more dilatory in furnishing these Government returns than any other Municipality that it has been my duty to investigate.

Pavement Accounts.

Front Road Pavement East of Hawkins Drain. By-law 590.

This account is overdrawn $407.39, which was occasioned by the debentures not realizing their face value.

An amending by-law will have to be passed to collect *pro rata* the amount of overdraft from the ratepayers on the pavement.

Tecumseh Road Pavement.

The expenditure on this work to December 31st, 1914, amounted to $21,480,56. Debentures have been issued for this in 1915.

Walker Road Pavement.

The expenditure on this work charged in the Treasurer's books to December 31st, 1914, amounted to $3,072.35, which was borrowed on note. The financing of this was done by Walker's sons till such time as the financial market would permit selling the debentures at a more favourable rate.

Silex Walks.

There have been a number of by-laws in connection with Silex Walks in the Township.

A number of the walks laid are in what is now Ford City, and on some of these the Township sustained a loss owing to the amount for which debentures were sold not being sufficient to cover the amount actually paid out. As the lands against which the levies should have been made are not now in the Township there is no means of recovering.

There are some overdrawn Silex Walks accounts for which amending by-laws should be passed and the amount collected from those who are entitled to pay for the improvements.

By-law 526 Silex Walk, E. Lesperance Road and Church Street, is overdrawn $11.46. This account was mixed with other work not covered by the by-law at all. In the Treasurer's books it appeared overdrawn for much more than the amount shown above. Correcting entries were made which leaves the account overdrawn $11.46, which must be collected by an amending by-law.

Under By-law 608 Silex Walks were consolidated in one money by-law for walks laid in Lachance Subdivision, on Jacques Street, Church Street, and Bedell Ave. The cost of the work, without any charges for Clerk's fees, amounted to $3,021.99. Debentures were sold in 1915 for $2,919.49, which is short of the amount expended, and the balance will have to be collected by an amending by-law from the ratepayers who derived the benefit. The Treasurer's ledger shows the amount expended and should have been checked against the amount that was entered in the by-law before it was passed.

Under By-law 609 Silex Walks were constructed in Belleperche Subdivision, at a cost of $1,375.06. Debentures were not issued in 1914 for this.

Award Drains.

There are not many drains under the Ditches and Watercourse Act in this Township.

Engineer's and other charges under this head, unless paid to the Treasurer, must be put on the roll with seven per cent. added. R.S.O. 1914, Chap. 260, Sub. Sec. 2, Sec. 26. This has never been done in Sandwich East.

In 1908 the work on part of the Lessaline drain under Ditches and Watercourse Act was not performed by the owner of part of Lots 85 and 86, Concession 3, Mrs. J. B. L'Henreax. The engineer sold the work to John Robinson for $35.00, which has never been collected from the land. In the same year work on part of Reaume Drain, under Ditches and Watercourse Act, was sold by the engineer to Thos. St. Louis for $30.00, which has never been collected on south part Lot 120, Concession 2, of Thomas Rivard. The engineer's fees for selling this work were also paid out of the general funds of the Township, but they do not seem to have been paid to the Treasurer or placed on the tax rolls. Seven per cent. should have been added and placed on 1909 roll by John Dugal, clerk, but it never was done, and the township sustains a loss by the carelessness of officials not properly performing their work. The amounts cannot now be recovered from the lands.

Belleperche Drain, under Ditches and Watercourses Act.

In 1914 the Engineer was paid $26.00, to be contributed by:

Joseph Belleperche	$6 50
Victor Reaume	6 50
F. O. Lewis, Sr.	6 50
Township of Sandwich East on Roads	6 50
	$26 00

$19.50 of this should have been placed on the 1914 tax roll.

Unless these amounts are paid to the Treasurer, the Clerk must put them on the 1915 roll with seven per cent. added.

Drainage.

The drainage accounts have been kept in a ledger by the Treasurer, but the balances, with the exception of an occasional large item, have not appeared in the audit reports, neither were they included in the Asset and Liability statements of the Township.

From time to time lists of overdrawn drain accounts were furnished the Council by the Treasurer, but only in rare instances have amending by-laws been passed to refund to General funds of the Township amounts of overdrawn drain or other local improvement accounts.

A careful examination of all drainage accounts has been made. It was necessary to follow each voucher in connection with drainage to see that it was charged to the proper account.

In some instances it was found that orders were issued to one account which should be charged to another. Correction has been made in the Treasurer's books for all such items.

The improper method of not including the engineer's estimate in drainage and other by-laws necessitated referring to the original engineer's reports on all local improvements and drains. In many instances the engineer's report could not be found among the papers in the Clerk's possession and it was necessary to get the original reports from the engineer.

In the estimated expenditures on drains, in some instances allowance is made in a lump sum for a number of bridges and damage to land by spreading earth, without giving in detail in the report the names of owners and description of property to whom the amount is to be paid.

In every drainage by-law the ratepayer who is to contribute to the cost of the drain is entitled to know where, and how, the money is to be spent, and if any allowance for bridges, damage to lands or fences, constitutes part of the cost of the drain. The names of persons and the amount they are allowed should be included in the by-law that he is served with, so that he can intelligently appeal against his assessment if he thinks he is being unfairly treated.

One reason why some errors were made by the Treasurer in charging drainage orders to the wrong account was that the orders issued by the Clerk dil not contain sufficient description or information to enable him to make a correct charge.

It would be a good method to couple with the name of the drain the number of the by-law and put it on the order. The Treasurer, when opening a drain account, should enter the by-law number as well as the name of the drain. Had this been done a number of errors would have been avoided. The engineer or commissioner who issues the orders should designate on the order to what account the amount should be charged. As an instance of this, the bridge over the Baillargeon drain was included by the engineer as part of the drain and should be charged to the drain. The order simply reads "Bridge over Lesperance Road," and was charged by the Treasurer to Roads and Bridges. This has now been corrected by charging the drain with the amount.

The drainage levies to meet debentures maturing should be collected as far as possible in the years in which the debentures mature. The custom has grown from

year to year in Sandwich East of collecting levies to meet drain and other debentures the year previous to the maturity of the first debenture. This does not appear to have been considered of importance, as it was never previously taken into account. It is a very serious item in Sandwich East, because on December 31st, 1914, there was included in the 1914 tax roll collections to meet debentures maturing in 1915 the large amount of $11,865.16, as shown in detail in Schedule No. 6. This is a current liability of the Township against the asset of 1914 taxes uncollected. This liability has never been taken into account by your auditors in making their annual report, and has prevented the ratepayers as well as officials and members of the Council from knowing the true standing of the affairs of the Township for many years.

A number of drainage by-laws have been passed without properly considering the interests of those assessed for the work. The number of years the debentures have to run and be levied for should be carefully considered, as the interest is an important part of the tax. Some drainage by-laws have been spread over fifteen years when a less time would not be a hardship on the ratepayers and would have saved them money. Many of the by-laws would be better if only spread over five or seven years instead of ten years. There are hundreds of drainage and other items put on the roll of 1914 which amounted to less than a dollar because the tax is spread over more years than it should. The Engineer, Clerk, and members of the Council should remember this, so as to save the ratepayers interest where they can.

The handling of the accounts of the East and West Marsh pumping schemes has been worse in 1912, 1913 and 1914 than in former years. In fact, the accounts for those years have been neglected owing to the Commissioners not seeing that levies were made to cover the expenditures. The Clerk should see that those accounts are provided for when the by-law is passed fixing the tax rate each year. The result of this neglect is that over $1,000.00 will now have to be provided to cover the amount of each account. The attention of the Council was called to this and amending by-laws have been passed in 1915 to cover the overdraft. In future there should be a special levy for each year to cover the estimated amount that will be necessary to pay for the expense of pumping, etc.

The Clerk will have to prepare a number of amending by-laws to provide for overdraft in drain accounts, as shown in this report, and the amount should be collected in as few years as possible without creating a hardship on the taxpayer. It will not be necessary to hold Court of Revision on amending by-laws, as they will be on a *pro rata* basis on the assessment contained in the original by-law. These amending by-laws should be gone on with without delay and debentures sold to provide funds to carry on the business of the Township where the amount is too large to be levied for in one year.

The by-laws and records of Court of Revision have been recorded so carelessly that it is difficult to ascertain what were the proper amounts. In some instances, from information received it is evident no records of changes were kept at all, or mention made in the by-law that appeals to have changes made were acted on.

There are so many by-laws in reference to drains and box culverts with names so much alike that it is not possible for the members of the Council, or even the Clerk and Treasurer, to easily distinguish in some instances to which account expenditures should be charged. As evidence of this, there are the following by-laws covering different drains or parts of drains:—

By-law 507, Tecumseh Outlet Repair Drain.
" " 525, " Box Culvert S. of Tecumseh Road, W. of Lesperance Road.
" " 583, " " " " " " "
" " 584, " " " " E. " "
" " 553, " Branch of Pelette Drain.

It would be a great advantage in future when the engineer is making new reports on drains or other local improvements if new names were given to some of these to prevent the accounts being mixed as they have been in the past.

In paying for work on drains frequently payments have been made by the Treasurer on the engineer's certificate, signed by the Commissioner as well as the engineer without an order being passed by the Council or the transaction appearing in the minutes of Council proceedings. In one instance in 1913 a duplication of charges in the Treasurer's books appeared by reason of the Council not passing orders for all payments of this nature. The Council passed an order for payment which was entered by the Treasurer and he also entered in his cash book as paid the certificates from the commissioner and engineer representing the same transaction. This has now been corrected in the cash book and in this report, but as long as the present methods are permitted to continue there is the opportunity of mistakes of this kind occurring which under the system of auditing the books in past years might easily be overlooked and the Township sustain a loss.

The way the Treasurer puts off writing up his cash book till after the end of the year should not be permitted to continue. The accounts should be entered up monthly and the ledger posted to the end of each month so that the standing of each account would appear. Had this been done when the by-law to raise the money for Pavements, Silex Walks, etc., was presented to the Council to be passed, it would have been seen that sufficient to cover the amount expended was not being provided for.

In all my experience I have never seen the work in connection with any Township so carelessly conducted as it has been done in Sandwich East. Unless the Treasurer and Clerk do their work on time so that the Council can know the standing of drain and other accounts from month to month, they cannot be in a position to properly conduct the affairs of the Township.

It is absurd that East Marsh, West Marsh and Little River Drain accounts should each be overdrawn over $1,000,00 for years and no amending by-laws passed to collect the overdraft.

The fact that no financial statement or audit report was made for the year 1913 was one of the principal reasons why this audit was asked for.

In passing amending by-laws the Council must include any amounts that have been expended on drains in 1915, as this report only indicates expenditures up to December 31st, 1914.

Interest has not been charged on any of the drain accounts in this report owing to the way the affairs of the township have been handled. It is not the fault of the ratepayers that levies were not made when they should have been.

The passing of amending by-laws and levying against the property to cover overdrawn accounts will be very much simplified by reason of the fact that all schedules of by-laws have been written up in the levy book during the work on this audit. There can be no excuse that schedules cannot be located to delay passing amending by-laws.

East Marsh Drain.

This is a mechanical drainage scheme with a pumping station in connection with it. There was placed on the tax roll each year an amount to meet the expense of pumping till 1911.

For some cause no levies to meet the annual expense of this scheme for the years 1912, 1913, and 1914 were placed on the tax roll. The result is that this account is overdrawn on December 31st, 1914, $1,091.60, and to this must be added any expenditures of 1915.

The neglect to see that levies are placed on the roll each year to provide the funds for the expense of a mechanical scheme cannot be too severely criticised. The lands benefitted should pay the cost of the benefit each year and not allow the expenses to accumulate to such a large amount.

It is the duty of the Commissioner to report the amount expended and estimate the amount necessary to cover the expense each year and have the amount levied on the tax roll.

To collect the amount of this overdraft in one year as well as provide funds to pay the expense of pumping, etc., in 1915 would be too heavy a tax on the lands for one year.

An amending by-law has been passed and debentures sold to cover the overdraft and provide funds for 1915 by spreading the amount over a number of years.

In future each year an amount should be levied to cover the operating expense of this drain.

West Marsh Drain.

This is a mechanical drainage scheme with pumping plant.

The remarks under the heading of East Marsh drain apply to this drain also.

The commissioner sold part of the plant to the East Marsh Commissioner. He did not pay the money over to the Township Treasurer at the time, but has since done so after being written to.

A Commissioner of a Mechanical Scheme is not supposed to handle any funds. The Treasurer of the Township does that. The Commissioner's duty is to manage the Scheme, to hire and buy supplies and to issue orders on the Treasurer of the Township in payment of the same, for which he will give information and vouchers or invoices for all purchases he issues orders for.

The accounts are kept by the Treasurer and the annual estimate of money required to cover cost of operating should be reported to the Council by August 1st, so that they can include the amount to be levied in the by-law when striking rates.

Neglecting to levy each year is not a kindness to the ratepayers, but increases the burden by an increased rate which could have better been met yearly.

The land should pay yearly for the benefit it derives by pumping.

This drain account was overdrawn on December 31st, 1914, $1,292.76.

An amending by-law was passed in 1915 and debentures sold to cover the overdraft and provide funds for the expenses in 1915.

Gouin Drain. By-Law 410.

This drain account was overdrawn $120.34 on December 31st, 1914. An amending by-law will have to be passed to collect the overdraft as well as any amount that may have been expended in 1915.

Lachance Drain. By-Law 440.

This drain account was overdrawn $65.59, but included orders to M. Renaud when he was Clerk, which he admitted in his evidence were overpayments to the

amount of $12.00, this had been credited the drain account and is due the Township from M. Renaud. After making the correction the account is overdrawn $53.59 for which an amending by-law must be passed.

East Town Line Drain.

Under by-law 466 of July 20th, 1908, for $1,964.08, this drain was improved. Maidstone Township was assessed $264.00 which they paid on December 5th, 1908. Debentures were issued by Sandwich East for $1,964.08 and credited the drain account, but this included the amount assessed against Maidstone which had been paid. Correction has now been made.

Debentures can only be legally issued on a drain for the amount assessed by the engineer against lands and roads in the township, but cannot include in the amount for which debentures are issued the sum another Township has to contribute as was done in 1908 on this drain.

The overissue of debentures creates a liability of the Township till the debentures are all paid.

After the repairs now being made are completed if there is still a surplus, now standing at $97.78, Maidstone Township is entitled to a pro rata share of the surplus.

Grand Marais Drain. By-Law 474.

This is a Sandwich West Drain to which Sandwich East contributes. There was trouble between the two Townships over the amount that Sandwich East was assessed. Settlement was arranged in 1911.

The amount for which debentures were sold did not provide sufficient to cover the amount paid out. The account is overdrawn $115.50 for which an amending by-law must be passed.

Tecumseh Outlet Drain Repair. By-Law 507.

This drain account is overdrawn $285.39. The cost of the drain exceeded the estimates. The amount of the overdraft must be collected by an amending by-law together with expenditures made in 1915.

Robinet Drain. By-Law 515.

There is a balance of $26.15 standing to the credit of this drain account.

Tecumseh Box Culvert, South Side Tecumseh Road West of Lesperance Road. By-Law 525.

This account is overdrawn $89.23 which must be collected by an amending by-law.

Little River Drain. By-Law 504.

This is a drain with a dredge cut initiated by Sandwich East to which Sandwich South contributes.

The manner in which this drain had been managed has cost the ratepayers in Sandwich East more than it should have.

In 1910 there was a grant from the Ontario Government of $2,000.00. It was placed to the credit of the drain account in Sandwich East, but Sandwich South contributors got no portion of this grant. The levy of 1910 was not collected on the 1910 roll, but was marked in the Schedule of the levy book as paid by the Ontario Government, this has now been charged the drain account as it was treated as a refund when no surplus existed.

In 1912 the drain account was considerably overdrawn and the bridge was not then paid for. An amending by-law was passed by the Council of 1912 for $3,500.00 to cover the overdraft. This by-law only included the ratepayers in Sandwich East. Why the Council of Sandwich East should have compelled the ratepayers of Sandwich East to pay all the overdraft and not have Sandwich South pay their share was asked M. Renaud, who was then Clerk, to which he replied: "I don't remember why Sandwich South was not asked to contribute part of $3,500.00."

This drain account is now overdrawn $1,083.19, which must be collected. I am informed that the drain again is in need of repair and that the amount of overdraft will be included by the engineer with his estimate of the cost of repair. If this is not done an amending by-law must be passed to collect the overdraft.

Pelette Drain. By-Law 553½.

The amount in by-law is $775.65 which was passed in 1912 but did not appear in the by-law book at all although it was levied for on tax roll of 1912. The levy was omitted from the roll of 1913. It was placed on the 1914 roll, for both years 1913 and 1914, during this audit by instructions from the Council to correct all errors in levies on the 1914 and previous rolls.

No debentures were sold under this by-law. Three levies have gone on the rolls and been credited the drain account. There are seven more years in which the amount of $100.44 must be levied against lands and roads.

Debentures should only be sold for the amount that is still to be levied for.

Tecumseh Branch of Pelette Drain.

By-law 553 passed in 1912 for $653.00. The first levy under this by-law went on the roll 1913, it was also placed on 1914 roll. No debentures have been sold for this.

Two years levies have already been placed on the rolls and credited the drain account. Debentures should only be sold for the amount to be collected in future years. The annual levy against lands and roads is $78.48.

3rd Concession Drain.

By-law 547 passed August 10th, 1912. There is a credit balance in this account but the drain is not finished. The engineer informs me that it will require all there is at credit to make the drain what it ought to be.

There has been considerable difficulty in getting the work done; contractors have failed to complete the work which has been resold and is not yet completed.

Marentette Drain.

By-law 551 passed October 4th, 1912. The by-law does not include estimate of engineer nor allowances for farm bridges and damages for earth spread on the

land. On December 15th, 1913, the engineer furnished a statement of amounts of allowances. All of these have been paid as on December 31st, 1914, except Mrs. Fred. Marentette $19.00, and Walker Sons $32.65. The drain account is overdrawn $19.97, and after these items are paid an amending by-law will have to be passed to collect pro rata from ratepayers the amount the account is overdrawn, together with any expense in preparing an amending by-law.

Janisse Drain.

By-law 552 passed in 1912. There is an overdraft of $39.12 that should be collected by an amending by-law.

Hawkins Drain.

By-law 528 passed September 14th, 1912. The work was completed in 1913. The amounts due ratepayers for bridges and damages was ordered paid by the Council, but orders do not seem to have been issued or paid for the following, which were included in the engineer's report of December 13th, 1913, to the Council.

S. E. Pt. Lot 114	$12 80
S. Pt. Lot 115	18 80
S. W. Pt. Lot 116	21 00
S. Pt. 117 and 118	21 90
S. E. Pt. 118	26 20
N. Pt. 120	4 75
N. W. Pt. 119	45
N. Pt. 118	32 00
N. E. Pt. 117	29 00
S. E. Pt. 116	5 50
N. Pt. 115	10 40
	$182 80

The credit balance is $286.11 on December 31st, 1914. After above are all paid there will still be a credit balance to the drain account.

Christe Drain.

By-law for $530.00 of 1912 does not appear in by-law book and has no by-law number. No debentures have been sold.

The engineer says it is not completed yet and that when completed debentures should be sold to cover the entire cost of the work, as it has been sold for considerably more than the estimate.

There are a number of allowances to ratepayers which the engineer states will vary from his estimate and will be reported on by him to the Council when the work is completed.

No levies for this have yet been placed on the tax roll.

The minutes of Court of Revision on this as on many other drain by-laws were scantily recorded. As the by-law was not entered in the by-law book or the Schedule in the levy book, until inserted by me during this Audit, no debentures were sold nor levies placed on the roll.

Little 10th Concession Drain.

This drain originates in Sandwich South. The by-law passed in Sandwich East in 1912 is not numbered. No debentures were sold for this and the amount of annual levy placed on 1913 and 1914 rolls have been credited the drain account.

In 1915, 1916 and 1917 each year $55.51 must be collected against lands and roads and credited the drain account which will cover the amount of overdraft.

Settlement with Sandwich South on this drain was not made till 1915 when they were paid $93.45.

Second Line Drain. By-Law 576.

This drain is completed and when the commission is paid to O. McKay the account will have a small credit balance.

This is the only by-law printed in a printing office.

Box Culvert S., Tecumseh East, Lesperance Road. By-Law 584.

The Treasurer had two items charged this account in error in 1913. These have now been corrected.

The account on December 31st, 1914, showed a debit balance of $57.74 owing to debentures not producing face value. The overdraft will have to be collected by an amending by-law.

Box Culvert S., Tecumseh West, Lesperance Road. By-Law 583.

The Treasurer had this account charged in 1913 with two items in error which have been corrected.

This account is overdrawn $11.98 which was occasioned by the debentures being sold below par.

St. Louis Drain. By-Law 599.

This drain was not completed on December 31st, 1914. It was then overdrawn $27.24 which will be increased by Engineer's fees and balance due the contractor.

An amending by-law will have to be passed to collect the overdraft.

Baillargeon Drain. By-Law 592.

This drain is completed. On December 31st, 1914, there was a credit balance of $31.24.

There are some bridge and damage allowances which do not appear to have been paid.

A list of these was furnished the Council by the Engineer.

Parent Outlet Relief Drain. By-Law 601.

This drain was not completed on December 31st, 1914. At that time it had a credit balance of $212.04. This will be required to complete the work and pay the engineer's fees.

Russette Drain. By-Law 600.

This drain was not completed on December 31st, 1914. At that time there was a credit balance of $180.84 to the credit of the account.

No engineer's report appears among the papers in the office of the Clerk. It was necessary to go to the engineer's office to get particulars of estimates, etc., as they did not appear in the by-law passed by the Council.

When the drain is finished and the contractor paid an allowance for bridge on E. Pt. Lot 115, $16.25, also engineer's commission and the allowances for damages, particulars of which are to be furnished the Council by the Engineer, the amount at credit will be exhausted.

I. Soulliere was paid $29.00 on December 15th, 1914, for his share of commission for superintending the work on a certificate from the engineer although the drain was not then completed. Commissioners or contractors should not be paid in full before work is completed.

Maisonville Drain. By-Law 614.

The by-law for this drain was passed after this Audit was started and the attention of the Council was called to the necessity of including the engineer's estimate in the by-law.

It is the first by-law to contain the engineer's estimate. The engineer's estimate does not give details of amounts and to whom the damages for earth spread, should be paid.

The engineer states he will furnish the Council with amounts and persons to whom damages are to be paid when the drain is completed. This should appear in the engineer's report.

Debentures were not sold in 1914 nor was any levy placed on 1914 roll. This drain was not then completed.

E. Cecile was paid his commission in 1914 although the drain was not completed.

The drain is overdrawn $836.75.

Belle Isle Ave., Crock Drain and Pratt's Concrete Box Culvert. By-Law 573.

This account showed an overdraft in the Treasurer's books, but when credited with $150.00 overpaid to Gouin and Desjardine the contractors, the account is covered.

On April 11th, 1913, the engineer gave the contractors an order for $150.00, in which he stated "to be charged to balance remaining unpaid and due the contractors when work is completed." This was not deducted when final order was given the contractors.

Financial Standing.

Advances for pavement, drainage and other local improvements were not always taken into account as assets in any of the published accounts, occasionally a few of the larger items only were included.

The large amount of local improvements undertaken has drawn heavily on the annual levy for Township purposes. In 1914 out of the amount raised more than half the rate of 9 1-10 mills was necessary to meet interest charges, which amounted to over $3,000.00 and the Township's portion of local improvements $4,277.39 as shown in Schedule No. 4. For 1915 the amount of the Township's portion will be considerably increased when debentures are sold for pavements on Walker Road,

Tecumseh Road and 3rd Concession Road, and other drainage and local improvements.

The work of the Clerk and Treasurer has very much increased in recent years. The abstract statement for 1912 shows the total receipts were $54,000.00, 1913, $87,000.00 and 1914 were over $100,000.00, showing that in three years the amount handled by the Treasurer has nearly doubled.

The Township account overdraft on December 31st, 1914, in the Home Bank of Canada, Tecumseh, Ontario, was $5,010.58, which did not include $2,665.84 debentures paid by the bank in January, 1915, which the Treasurer took credit for as paid in 1914. There is due the Township from the Treasurer $7,252.30.

The attached balance sheet schedule 13, shows that the assets exceed the liabilities by $7,524.49. This includes Fixed Assets $1,500.00, overdrawn drain and other accounts as well as uncollected taxes which are not available till such time as amending by-laws are passed and debentures sold or the taxes are actually collected.

Owing to the Treasurer's cash book not being written up for 1915 it was not possible to give a statement of outstanding accounts.

As a Result of This Audit.

All schedules of by-laws are written up in the levy books. Over forty schedules were entered during this audit which should have been entered by former Clerks.

A ledger has been provided the Treasurer in which entries appear for all accounts as contained in the balance sheet attached to this report.

A plan book has been provided in which is recorded each lot of all plans of subdivisions with space for owner's name and address. The name and address of each owner is filled in when the information was procurable.

The arrears of taxes record book was compared with the records in the County Treasurer's office and contains a record of all unpaid taxes except those of the 1914 tax roll, which had not been returned.

Government returns which should have been made from 1910 to 1913 were completed. The Government were holding back the railway tax of the years 1910 to 1913 because of their not being completed.

The drain and other accounts are recorded in the ledger so that amending by-laws can be passed to cover the overdrafts by collection on 1915 roll, or by spreading the amount over more than one year by selling debentures to reimburse the general funds.

The drain and other local improvement records and papers are filed in envelopes, labeled so that they can readily be referred to.

Over $2,500.00 of taxes omitted from the 1914 and previous tax rolls have been added to the 1914 tax roll and recovered. A great portion of this would have been lost to the Township but for this Government Audit.

A Bills Payable book has been written up recording all money borrowed from ratepayers on note.

The affairs of the township have been placed in a very much better shape so that many of the omissions and errors of the past should not occur in the future.

Special Work.

The Council of Sandwich East directed that the following work be done by the Auditor.

Audit 1913 tax roll as returned by the Collector.

Check the 1914 tax roll, make corrections and new tax demands where any changes in the taxes occur.

Write up Plan Book, giving detailed lists of all lots on all plans of subdivisions, filling in where procurable the name and address of the owner of each lot as a permanent record for use of the assessors and Clerk.

Audit the Township accounts of 1914.

Recommendations.

That Assessors follow the system (instituted in 1915) of assessing the Township by Concessions from west to east starting with the property north of Front Road.

That the plan book be kept written up, recording names of owners when information regarding changes is procured.

That the Assessors procure from the Registry Office, yearly, record of all transfers of property during the previous year as authorized by Section 100 of the Registry Act.

That minutes of Court of Revision be fully recorded in minutes.

That tax roll be recapitulated annually as was done in 1914 during this Audit.

That tax roll be properly certified by the Clerk.

That Treasurer discontinue accepting payment of taxes while roll is in Collector's hands.

That Collector deposit all tax money in the bank in the name of the Municipality and pay the same over to the Treasurer by issuing a cheque.

That Collector's settlement of roll appear in the roll.

That uncollected taxes be recorded in the roll with sworn statement of Collector giving reasons why collection was not possible.

That Clerk notify all persons in arrears for taxes before turning them over to the County Treasurer for collection.

That arrears of taxes be promptly returned to the County Treasurer after the return of the roll.

That orders be issued by the Council for all payments to contractors and others and signed by the Reeve and Clerk.

That School Trustees make requisition in writing before August 1st for amount required for their school section.

That drainage by-laws in future be printed.

That drainage by-laws have the amount spread over not more than five years, unless it would create a hardship by so doing.

That new names be given drains where possible, to prevent mixing the accounts.

That debentures be issued for proper amount to be collected on the roll, commutations and amounts previously levied for to be deducted from original amount of by-law.

That Commissioners be paid only when work is completed.

That the system of Statute Labor be revised.

That the dog tag system be adopted.

That a vault be provided for the books of the Township.

That on Town Line expenditures each Municipality pay it's own share.

That Auditors in future see that the bank account is reconciled with the Treasurer's Cash Book.

Conclusion.

I desire to thank Laurent Parent, Reeve of the Township, for valuable services and assistance he has rendered during this Audit. His knowledge of the names of owners, location of drains and persons assessed for them was a great aid in making corrections on the 1914 roll.

I wish to thank the Council for adopting suggestions in instituting improvements and authorizing the making of plan book, and the Officials for information furnished by them during this Audit.

I am sorry that the Officials of the Township cannot be congratulated upon the manner in which the affairs of the Township have been conducted. The methods in use before sewers, sidewalks and pavements were constructed are not at all suitable for taking care of the affairs of the Township at the present time.

Before concluding this report it is my duty to call the attention of the Council to the fact that unless the uncollected taxes on the 1914 roll, when it is returned, are properly made out before they are handed over to the County Treasurer for collection there will be a considerable loss to the Township.

The manner in which the Bank Account has been treated without entry in the Cash Book till December 31st, 1914, when it was entered by me, and the complications in the accounts, will cause a great deal of the expense of this Audit to be lost to the Township, unless the books and accounts for the year 1915 are audited by some competent person.

The attention of the Council is called to Sec. 15, Chap. 200, R.S.O. 1914, which requires that the recommendations made in this report be carried into effect.

I shall be pleased to furnish further explanations or advise personally with the Council with reference to any of the matters, or to the carrying out of any of the recommendations contained in this report.

Yours very truly,

A. Falls,

Chartered Accountant,
Auditor.

Chatham, Ont.,
October 25th, 1915.

TOWNSHIP OF SANDWICH EAST.

Abstract Statement of Receipts and Disbursements for year ended December 31st, 1913.

Receipts.

1912. Dec. 31.		
Cash balance on hand		$20 99
Taxes, 1912	$26,207 94	
License Fund	543 00	
Arrears of taxes, County Treasurer	708 99	
Debenture sales	36,997 25	
Borrowed on notes	22,800 00	
Schools grants	466 70	
		87,723 88
		$87,744 87

Disbursements.

Municipal Elections	$62 00
Insurance, heat, etc.	27 24
Law costs	100 00
Salaries and allowances	2.090 09
Printing, stationery and postage	242 74
Charity	362 16
School rates	10,757 07
Debentures paid	10,410 00
" interest overdue	56 01
" tile drainage	132 48
Loans paid	12,500 00
Interest on loans	406 57
Board of Health	516 98
Miscellaneous	1,128 92
Pavements	30,561 67
East marsh drain	2,889 05
West marsh drain	688 91
Roads and bridges	2,298 17
Sundry other drains	10,372 88
	$85,603 03
1913. Dec. 31.	
Balance on hand	$2,141 84
	$87,744 87

DETAIL OF RECEIPTS, 1913.

1913.		
Jan. 14.	Taxes, 1912, from G. E. Parent, Collector	$1,698 68
Jan. 28.	" " " "	1,249 45
Feb. 6.	" " " "	934 95
" 17.	" " " "	1,975 15
" 25.	" " " "	1,510 00
" 26.	" " " "	1,559 39
" 27.	" " " "	3,136 26
" 27.	" " " "	1,024 81
" 28.	" " " "	3,305 16
Mar. 1.	" " " "	1,262 61
" 1.	" " " "	1,231 03
" 1.	" " " "	1,575 00
" 1.	" " " "	667 82
Apl. 7.	" " " "	198 11
May 3.	" " " "	1,120 00
June 5.	" " " "	2,155 64

July 22.	Taxes, 1912, from G. E. Parent, Collector		$851 90
Aug. 22.	" " " "		371 37
" 25.	" " " "		380 61
			$26,207 94

NON-RESIDENT TAXES.

Feb. 18.	County Treasurer to December 31st, 1912	$260 96	
June 21.	" " date	448 03	
			708 99

LICENSE FUND.

June 21.	P. Morand, Inspector	$312 00	
Dec. 10.	" "	231 00	
			543 00

DEBENTURE SALES.

Jan. 11.	J. Wynne, B. L. 563, River Front Road Pavement	$20,094 12	
" 11.	Mrs. E. W. Johnston, B. L. 563, River Front Road Pavement	5,023 53	
" 15.	Mrs. Ellan A. Montreuil, B. L. 564, Edna Street Crock Drain	1,163 08	
" 29.	Robt. Henkell, B. L. 566, Caddilac St. Crock Drain	1,028 42	
" 20.	J. Wynne, B. L. 565, Albert St. Crock Drain	1,833 22	
" 20.	J. Wynne, B. L. 567, Strabane Ave. Crock Drain	2,039 36	
Sept. 12.	E. J. Sculley, B. L. 572 East Marsh Drain	2,441 15	
" 12.	E. J. Sculley, B. L. 573, Pratt Drain	2,735 25	
Oct. 15.	W. H. Patter, 2nd Line Drain	639 12	
			36,997 25

1913.

BORROWING ON NOTE.

Oct. 10.	Jos. J. Parent	$500 00	
Sept. 12.	Louis Qino	2,500 00	
" 12.	Mrs. Ferdine Mailloux	2,000 00	
Oct. 24.	P. McKinley	600 00	
" 24.	C. Milligan	4,000 00	
" 22.	C. Campeau	1,200 00	
Nov. 15.	C. Lassaline	3,000 00	
Aug. 23.	P. McKinley	3,000 00	
" 23.	Mrs. C. Scott	1,000 00	
Oct. 24.	Emanuel Parent	5,000 00	
			22,800 00

SCHOOL GRANTS.

Nov. 20.	County Treasurer, Public Legislative Grant	$345 60	
Dec. 28.	County Treasurer, Public School Accommodation and Equipment	80 30	
" 20.	County Treasurer	40 80	
			466 70
			$87,723 88

1912.

Dec. 31.	Cash balance on hand	20 99
	Total receipts	$87,744 87

TOWNSHIP OF SANDWICH EAST.

Details of Disbursements.

For year ended December 31st, 1913.

Municipal Election Expenses.

1913.		
Jan. 13	Maurice Renaud	$8 00
	Frank Reaume	11 00
	Dolphus Petre	11 00
	Alfred Lassaline	11 00
	Alex. St. Louis	11 00
Mar. 26	Louis Laramie, stationery and expense at nomination	10 00
		$62 00

Insurance, Heat, Light and Care of Building.

1913.			
Oct. 23	Normand Landry, janitor, 1st 6 months 1913	$10 00	
Nov. 24	Geo. Knox, piping town hall for gas and fuel	17 24	
			27 24

1913.

Law Costs.

July 28	Davis & Healy, part solicitors fees, 1912	100 00

Salaries and Allowances.

1913.		
Mar. 26.	Laurent Parent, account Reeve, 1913	$35 00
	Alex. St. Louis, auditor, 1913	30 00
	Dolphus Petre, auditor, 1913	40 00
" 1	Gilbert Parent, collector, 1912	125 00
" 26	Israel Souillere, councillor, 1913	25 00
	Clement Janisse councillor, 1913	25 00
	Louis Laramie, clerk, 1913	100 00
Apr. 7	Thos. St. Louis, Assessor and extras, 1913	89 50
	C. Landry, 3 months messenger, 1913	5 00
	P. Ducharme, assessor and extras, 1913	62 00
" 14	Gilbert Parent, extra work on collector's roll of 1912	50 00
	Dolphus Langlois, councillor, 1913	25 00
	P. McKinley, councillor, 1913	25 00
May 5	Louis Laramie, Clerk, 1913	100 00
June 5	Louis Laramie, court of Rev. on 1913 assessment roll	2 00
	C. Janisse, " " "	2 00
	P. Ducharme, " " "	4 00
	D. Langlois, " " "	2 00
	P. McKinley, " " "	2 00
	L. Parent, " " "	2 00
	Thos. St. Louis, " " "	2 00
	I. Souillere, " " "	2 00
	C. Landry, " " "	1 00
July 28	I. Souillere, councillor, 1913	25 00
	C. Janisse, " "	25 00
	D. Lainglois, " "	25 00
	P. McKinley, " "	25 00
	L. Parent, Reeve, 1913	35 00
	Benj. Souillere, weed inspector	10 00
	Louis Laramie, clerk, 1913	100 00
Sep. 9	Dolphus Petre, auditing collectors' roll, 1912	25 00
	Alex. St. Louis, auditing collectors' roll, 1912	20 00
	G. Parent, balance as collector	25 00
	G. Parent, expenses collecting taxes	1 34

Oct. 30.	Laurent Parent, selecting jurors, 1913	$3 00	
" 6	Laurent Parent, Reeve, 1913	35 00	
Oct. 16	Alex. S. Louis, work, *re* division of Ford City and Sandwich East	35 00	
" 20	Thos. St. Louis, selecting jurors, 1913	3 00	
" 16	Ben. Souillere, weed inspector	2 00	
" 6	E. Souillers, commissioner	4 00	
	P. McKinley, councillor, 1913	25 00	
	D. Langlois, " "	25 00	
	C. Janisse, " "	25 00	
	I. Souillers, " "	25 00	
" 30	P. Ducharme, selecting jurors, 1913	3 00	
" 16	Dolphus Petre, work *re* division of Ford City and Sandwich East	35 00	
Nov. 24	Louis Laramie, clerk, 1913	200 00	
Dec. 15	" " "	50 00	
	" " "	50 00	
" 27	Wm. A. St. Louis, treasurer, 1913	200 00	
" 15	L. Parent, Reeve, 1913	90 00	
	C. Janisse, councillor, 1913	25 00	
	I. Souillere, " "	25 00	
	Dr. P. Poisson, " "	25 00	
	C. Landry, janitor, 1913	6 00	
	P. McKinley, councillor, 1913, and exp. *re* S. W. & A. Ry. suit	75 00	
" 27	Jerry Desjardines, constable, 1913	16 00	
" 15	Ernest Cecile, councillor, 1913	25 00	
July 5	P. E. Ducharme, appeal before Judge, 1913 assessment roll	2 00	
	Thos. St. Louis, appeal before Judge, 1913 assessment roll	2 00	
	Louis Laramie, appeal before Judge, 1913 assessment roll	2 00	
	Geo. Smith, appeal before Judge, 1913 assessment roll	5 25	
			$2,090 09

PRINTING, STATIONERY AND POSTAGE.

1913.			
Jan. 13	*Herald* Press, 1,500 tax demands	$10 50	
	Recording Printing Co., 1,000 ballots	7 50	
Feb. 3	Louis Laramie, blanks and stationery	6 43	
Mar. 1	Municipal World, sundries	17 14	
May 26	Louis Laramie, stationery	2 59	
" 5	Municipal World, stationery	7 95	
June 5	Louis Laramie, postage and stationery	2 95	
July 28	" " " "	2 90	
Aug. 25	" " " "	2 90	
Oct. 6	Sequin Bros., voters' lists, etc.	91 75	
Oct. 6	Louis Laramie, postage, etc.	1 65	
	Municipal World, supplies	54 44	
Nov. 24	Louis Laramie, postage, etc.	8 79	
Dec. 17	" " "	6 00	
" 20	Sequin Bros., tax demands	9 50	
Aug. 18	" " "	3 00	
Jan. 8	Planet Treasurer's books	6 75	
			242 74

CHARITY.

1912.			
Dec. 21	A. L. Cecile, provisions, Jno. B. Lanzon	$18 00	
1913.			
Feb. 17	A. L. Cecile, provisions, Jno. B. Lanzon	24 00	
Mar. 2	N. Lamar, ½ ton soft coal, Jno. B. Lanzon	3 25	
" 1	Parent Bros., provisions and fuel, Mrs. Richards	40 66	

May 26	Arthur Cecile, provisions, Jno. B. Lanzon	$42 00	
" 5	Hotel Dieu, Care of Mrs. Jas. Lesperance	5 35	
July 3	Parent Bros., provisions, Mrs. Richards	43 69	
Aug. 25	A. Cecile, provisions, Jno. B. Lanzon	39 00	
Sep. 9	Parent Bros., provisions, Mrs. Richards	2 56	
Oct. 30	Edmond Arguette, care of H. Smith	6 00	
" 16	Edmond Arguette, care of H. Smith	4 00	
" 6	Laurent Parent, refund of money paid	4 20	
Nov. 24	A. Janisse, funeral, Julien Champagne	45 00	
	Ben. Souillere, funeral, M. Laforet	20 00	
	N. Iamar, ½ ton coal, J. B. Lanzon	3 25	
	F. Riberdie, Groceries, Mrs. Lanzon	6 20	
Dec. 20	J. H. Green, conveying old man to hospital	4 00	
" 1	A. L. Cecile, groceries, J. B. Lanzon	39 00	
" 20	A. L. Cecile, groceries, J. B. Lanzon	12 00	
			$362 16

School Rates.

1913.			
Apl. 14	Wm. Ure, rate, Union S. No. 1	$12 50	
Sep. 9	Nazarie Lassaline, for Twp., share of arbitration to, for U. S. S. No. 20	11 83	
1912.			
Dec. 14	German Findlay, P. S. S. No. 2, 1912.	600 00	
" 14	C. Janisse, P. S. S. No. 6, 1912	476 00	
" 28	Dennis Ducharme, Sep. S. S. No. 4, 1912	926 12	
1913.			
Feb. 3	Percy J. Clapp, S. S. No. 4, 1912	700 00	
" 17	Ernest Cecile, sep. S. S. No. 3, 1912	450 00	
Mar. 1	Emile Lappan, P. S. S. No. 5, 1912	416 00	
	Jno. J. Foster, P. S. S. No. 1, 1912	900 00	
Dec. 27	Adolph Janisse, S. S. S. No. 2, 1912	500 00	
" 27	Chas. J. Montreuil, Sep. S. S. No. 1, 1912	1,050 00	
" 15	G. Finlay, P. S. S. No. 2, 1913	400 00	
Oct. 29	Emile Lappan, Legislative grant, P. S. S. No. 5, 1913	72 00	
" 13	C. Janisse, Legislative grant, P. S. S. No. 6, 1913	43 20	
" 14	G. Findlay, Legislative grant, P. S. S. No. 2, 1913	75 60	
" 21	P. J. Clapp, Government grant, P. S. S. No. 4, 1913	72 00	

School Rates.

1913.			
Oct. 15	F. J. Foster, Govt. grant, P.S.S. No. 1, 1913	$82 80	
Dec. 30	C. Janisse, Leg. grant, P.S.S. No. 6, 1913	21 44	
" 31	P. J. Clapp, Govt. grant, P.S.S. No. 4, 1913	29 28	
" 16	F. J. Foster, Leg. grant, P.S.S. No. 1, 1913	11 34	
	F. J. Foster, County grant, P.S.S. No. 1, 1913	11 34	
" 31	G. Findlay, Leg. grant, P.S.S. No. 2, 1913	9 06	
	G. Findlay, County grant, P.S.S. No. 2, 1913	9 06	
Feb. 11	1914, Rodd, Wigle & McHugh, examining by-law for U.S. No. 20	5 00	
Feb. 7	1914, G. W. Jessop, part payment school bldg.	1,647 50	
Jan. 10	1914, G. W. Jessop, part payment school bldg.	500 00	
Dec. 4	G. W. Jessop, part payment school bldg.	525 00	
" 16	G. W. Jessop, part payment school bldg.	600 00	
" 18	G. W. Jessop, part payment school bldg.	600 00	
			10,757 07

Debentures.

1913.			
Jan. 5	Chas. C. Kent, No. 3, Drouillard sewer	$75 24	
Feb. 1	G. S. Shattuck, No. 5, L. River bridge	388 50	
" 19	B. J. Hines, No. 3, Sandwich St., Silex walk	56 73	
" 22	Mr. W. H. Potter, No. 2, Sandwich St., Blk. A.	267 89	
	Dr. A. D. Potter, No. 2, W.M. Drain Sup. No. 2	155 40	

Feb. 1	H. P. Mailloux Estate, No. 8, W.M. Imp. Drain	$275 20	
	H. P. Mailloux Estate, No. 9, W.M. Imp. Drain	275 20	
" 22	C.M.B.A. Deb. No. 2, Block B, Sandwich St.	267 89	
	C.M.B.A. Deb. No. 2, Block C, Sandwich St.	267 89	
Mar. 6	C.O.F. Court No. 242, Deb. No. 2, Sandwich St.	267 89	
Apr. 10	Luke Montreuil No. 6, L. Montreuil, Silex walk	57 10	
May 26	Mrs. Hy. Montreuil No. 3, Pratt's Culvert	68 24	
" 29	C.M.B.A. No. 3, Little River drain	619 78	
" 31	Mrs. Felix Montreuil No. 5, Lassaline	278 00	
July 18	Mary Janisse No. 2, Lesperance and Church St., S.W.	123 69	
	F. Comartin No. 2, Tecumseh box culvert	117 36	
Sep. 20	Josephine Malloux No. 1, Hawkins	118 13	
	Miss K. Hayden No. 1, 3rd Con. drain	111 15	
Aug. 6	Mr. W. H. Potter No. 3, Tecumseh, Ont., Rep.	274 76	
Sep. 18	Mrs. C. Scott No. 1, Jenkins Creek	291 51	
Oct. 25	Dr. Geo. E. Potter No. 6, Edna St. and Maisonville Rd., S.W.	50 31	
	Dr. Geo. E. Potter No. 6, Tec., Silex walk	285 92	
Nov. 14	Mrs. A. M. Anthony No. 5, Gravel Rd. drain	107 60	
Sep. 25	Mrs. A. M. Anthony No. 5, Cadilac St. W.	83 93	
Oct. 31	Dr. A. D. Potter No. 3, E.M. top drain	139 44	
" 9	Dr. G. E. Potter No 4, E.M. Imp. Supp.	151 45	
	Dr. G. E. Potter No. 4, W.M. Imp. Supp.	151 45	
	Dr. G. E. Potter No. 4, Lanzon Rd. drain	140 55	
	Dr. G. E. Potter No. 4, Berthiaume drain	105 64	
" 30	A. St. Louis Estate No. 6, Maisonville drain	122 39	
Nov. 5	Mr. W. H. Potter No. 3, Robinette extension	190 70	
	W. G. & L. S. Potter No. 3, Alex. St. & Montreuil Ave.	68 05	
Nov. 1	Georgina Carney Estate No. 2, A. T. Montreuil, Silex walk	60 97	
" 15	Jno. Wynne No. 1, E.M. Supp., No. 4	169 23	
	Jno. Wynne No. 1, Belle Isle Ave., Silex	120 29	
" 14	E. J. Scully No. 1, Cadilac St., Silex	54 85	
" 12	E. J. Scully No. 1, L.R. Supp., Silex	453 25	
" 20	Jno. Wynne No. 1, Marentette drain	193 11	
	E. J. Scully No. 1, Janisse repair	175 35	
" 30	W. H. Potter No. 6, St. Louis drain	169 60	
Dec. 5	W. H. Potter No. 6, Drouillard Rd., Silex walk	88 00	
	W. H. Potter No. 5, Drouillard Rd., Silex walk	88 00	
" 20	W. H. Potter No. 6, Silex walk	108 31	
" 30	W. H. Potter No. 5, Silex walk	108 31	
" 31	Jno. Wynne No. 1, Blk. A, Mont. Rd. Pavt.	666 46	
	Jno. Wynne No. 1, Blk. B, Mont. Rd. Pavt.	666 46	
	Jno. Wynne No. 1, Blk. C, Mont. Rd. Pavt.	666 46	
	Jno. Wynne No. 1, Blk. D, Mont. Rd. Pavt.	666 46	
			$10,410 09

DEBENTURE INTEREST.

1913.			
Feb. 1	Estate of H. P. Mailloux No. 8, W.M. Imp.	$30 73	
	Estate of H. P. Mailloux No. 9, W.M. Imp.	16 16	
Oct. 25	Dr. Geo. E. Potter No. 6, Edna St. & Maisonville Rd.	20	
	Dr. Geo. E. Potter No. 6, Tecumseh, Silex walk	1 20	
Nov. 14	Mrs. A. M. Anthony No. 5, Gravel Rd. drain	1 13	
Sep. 25	Mrs. A. M. Anthony No. 5, Cadilac St., S.W.	60	
Oct. 31	Dr. A. D. Potter No. 3, E.M. top drain	58	
Dec. 20	W. H. Potter No. 6, Silex walk	5 41	
			56 01

TILE DRAINAGE.

Feb. 1	Canadian Bank of Commerce, 1 Coupon Deb., No. 12	$7 36	
	" " " 13	7 36	
	" " " 14	7 36	
	" " " 15	7 36	
" 15	" " " 8	7 36	
" 16	" " " 1	7 36	

Feb. 16.	Canadian Bank of Commerce, 1 Coupon Deb. No. 2....	$7 36	
	" " " 3....	7 36	
	" " " 4....	7 36	
" 25	" " " 9....	7 36	
	" " " 10....	7 36	
	" " " 17....	7 36	
Sep. 1	" " " 16....	7 36	
Oct. 15	" " " 18....	7 36	
Dec. 15	" " " 7....	7 36	
" 1	" " " 11....	7 36	
Nov. 22	" " " 6....	7 36	
July 2	" " " 5....	7 36	
			$132 48

LOANS.

1913.			
Jan. 27	Canadian Bank of Commerce note	$2,000 00	
Mar. 10	Canadian Bank of Commerce note	2,000 00	
" 25	Canadian Bank of Commerce note	8,000 00	
Nov. 10	Jos. J. Parent, one note	500 00	
			12,500 00

INTEREST ON LOANS.

1913.			
Jan. 31	Home Bank on overdraft, January	$81 00	
Feb. 28	Home Bank on overdraft, Feruary	42 25	
Mar. 31	Home Bank on overdraft, March	6 75	
Apr. 30	Home Bank on overdraft, April	14 25	
May 31	Home Bank on overdraft, May	20 75	
June 30	Home Bank on overdraft, June	31 25	
July 31	Home Bank on overdraft, July	30 75	
Aug. 31	Home Bank on overdraft, August	32 75	
Sept. 30	Home Bank on overdraft, September	13 25	
Oct. 31	Home Bank on overdraft, October	15 50	
Nov. 29	Home Bank on overdraft, November	49 00	
" 10	Jos. J. Parent on note	2 92	
Dec. 31	Home Bank on overdraft, December	66 15	
			406 57

BOARD OF HEALTH.

1913.			
Feb. 17	Dr. P. Poisson, vaccinating 130 students, S.S. No. 4, and 2 meetings	$36 50	
" 3	Louis Laramie, 2 meetings	4 50	
Apr. 14	Hy. Gina, groceries, Jos. Girard	16 25	
	Hy. Gina, groceries, Jno. Brooks	19 26	
" 7	Laurent Parent, 3 meetings	6 00	
	Alex. Laframboise, meat	2 70	
	Albert Bondy, care of patients	16 00	
	Louis Laramie, 1 meeting	2 00	
	Dr. P. Poisson, vaccination students, Sept., S.S. No. 4.	37 00	
	Arzas Drouillard, services	6 00	
	Dennis Ducharme, services	48 00	
	Wm. Maisonville, services	11 00	
	F. H. Laing, vaccine points	16 50	
" 14	N. Lamar, 1 ton coal	6 50	
May 26	Alf. Bondy, care of patients	4 00	
Oct. 6	Louis Laramie, 1 meeting	2 00	
	Laurent Parent, 1 meeting and expenses	4 00	
	Dr. P. Poisson, professional work	12 00	
	D. Ducharme, work	6 00	
	J. W. Petch, drugs	2 35	
	J. A. Lanspeary, drugs	6 15	
	Arzes Drouillard, work	20 00	
	Dr. J. Ashbough, services	12 00	
Nov. 24	Jos. Labute, groceries, G. Lesperance	18 32	

Dec. 27	Dr. P. Poisson, services	$35 25	
	Dr. P. Poisson, services	22 00	
" 15	Laurent Parent, one meeting	2 00	
Jan. 20	Ben. Souillere, care of M. Leforet	100 00	
" 13	F. H. Laing, drugs	2 70	
	Dr. P. Poisson, services	40 00	
			$516 98

MISCELLANEOUS.

1912.			
Dec. 21	Wm. Desjardines, cutting weeds, lot 134, of Mrs. B. Soulliere	$5 00	
" 14	Peter McKinley, overcharge School Rates, 1911	13 81	
1913.			
Feb. 17	Alex. Desjardines, overcharge Taxes, 1912, on Desjardines drain	2 86	
	Fred. Campeau, Desjardines drain, overcharge, 1912	4 76	
	Albert Morand, Desjardines drain, overcharge, 1912	4 73	
	Detroit Safe Co., 4 hours' work	4 20	
	David Campeau, fees, Parent vs. Twp	4 00	
	Raymond St. Louis, overcharge, Taxes 1912, Desjardines drain	6 22	
	Hy. Duchene, overcharge, Taxes, 1912, on Lachance box culvert	4 74	
	Alex. D. St. Louis, overcharge, Taxes, 1912, Desjardines drain	3 70	
	Hy. Duchene, overcharge, Taxes, 1912, on Desjardines drain	3 68	
	Thos. Gina, reduction of assessment on E. Marais bridge repair	3 15	
	Raymond Jacques, overcharge, L.R., Rep. and Imp.	5 92	
" 3	Norm. Parent, trip Windsor	3 00	
	Dennis Rocheleau, reduction of overcharge, Taxes, 1912	6 58	
" 2	Raymond Jacques, Statute Labor, 1912	2 00	
Mar. 1	Jno. O'Keefe, Statute Labor, 1912	9 00	
" 2	Jos. Duchene, overcharge, 1912, Little 10th Con. drain	5 54	
	Isidore St. Louis, Statute Labor	8 00	
" 1	Chris. Lassaline, overcharge, Casgrain drain	7 49	
	Laurent Parent, overcharge, Casgrain drain	5 64	
	Chris. Lassaline, Cheque 1,346, lost 1912	5 00	
	Chris. Lassaline, overcharge, 3rd Con. drain	10 52	
	Albert Renaud, wrongly charged Desjardines drain	6 06	
	Dan Belleperche, overcharge, Casgrain drain	1 53	
	Albert Marentette, overcharge, Grand Marais drain	94	
" 26	Rich. Martin, one dog	1 00	
	L. Parent, Exp. Hydro-Elec., Chatham	3 00	
	Alex. St. Louis, overcharge taxes	11 22	
" 1	Albert Mahoney, wrongly assessed on Desjardines drain	4 41	
	A. Baillargeon, overcharge, Desjardines drain	2 80	
	Art. Jouinville, overcharge, Lappan drain	2 42	
	Peter McKinley, overcharge, 1912, Berthiaume drain	2 59	
	D. Langlois, overcharge, 1912, Casgrain drain	4 85	
	Dennis Marentette, overcharge, 1912, E. Marais bridge	1 08	
	Wm. Renaud, overcharge, 1912, Casgrain drain	2 35	
	Isidore Gouin, overcharge, 1912, E. Marsh, No. 4 drain	11 85	
	Isidore Gouin, overcharge, 1912, Berthiaume drain	3 96	
	J. St. Clair, overcharge, Statute Labor	5 00	
" 25	Maurice Renaud, Reg. of B.D.&M., 1913	41 60	
Apr. 14	Fr. Morand, overcharge, Berthiaume drain	3 98	
" 7	Tel. Duchene, overcharge, Desjardines drain	3 32	
" 14	Fr. St. Louis, overcharge, 1912, Desjardines drain	17 11	
May 26	Chas. Futeaux, overcharge, E. Marais bridge	2 39	
	Gilbert Deslipe, overcharge	93	
	A. M. Ward, overcharge, W.M. drain	6 14	
" 5	A. Charette, overcharge, Lappan drain	1 25	
	Louis Laramie, freight and stamps	90	

June 5	Thos. Lee, overcharge, School Tax	$1 93	
July 3	Chris. Desjardines, overcharge, Desjardines	1 25	
" 28	Fruit and Vegetable Growers' Assn., grant	25 00	
" 3	Windsor and N. Essex Agr. Society, grant	25 00	
" 28	Jos. Lachance, wrongly charged on Desjardines drain	6 39	
Aug. 13	Wallace Standose, cutting weeds, Lot 151, Con. 1	7 00	
	Geo. Canuel, cutting weeds, Lots 126 and 127, Con. 2	24 50	
	Wilfred Souillere, cutting weeds on Lot 134, Con. 2	2 00	
	Wm. Renaud, cutting weeds on Lot 128, Con. 1	16 00	
" 13	Wm. Renaud, cutting weeds on Lots 126 and 127, G. H. Williams	17 50	
Sept. 9	Wm. Fields, cutting weeds, Lot 103, H. J. Ellis	83 25	
	Wm. Fields, cutting weeds, Lot 105, R. Torangeau	72 88	
	Wm. Fields, cutting weeds, Lot 104, J. Gangier	10 00	
	Wm. Fields, cutting weeds, Lot 104, N. Parent	139 75	
	N. Lamar, moneys advanced to M. Hebert, cutting weeds, Lot 105, M. Lacroix	14 40	
Oct. 6	L. Parent, 2 trips automobile	10 00	
	L. Parent, long distance phone	1 00	
" 30	Agt. G. T. Ry., drains under their tracks	2 25	
	J. Edwards, grant, Ont. Corn. Assoc.	25 00	
Dec. 15	Louis Laramie, Reg. of B.D.&M.	16 60	
" 27	Wm. A. St. Louis, advanced 1912	100 00	
" 15	Jos. L. St. Louis, accident, Ottawa St.	100 00	
" 27	J. B. Bellaire, messenger Court of Revision at Tecumseh	1 00	
Aug. 2	Earnest Souillere, cutting weeds, Paul Leduc	10 00	
	Gilbert Reausoleil, cutting weeds, L. 151	3 00	
" 4	Walt. Stanton, cutting weeds, L. 151	17 00	
" 2	Wilf. Souillere, cutting weeds, L. 151, C. 1	24 00	
" 4	Wilf. Souillere, cutting weeds, L. 154, C. 2	11 50	
July 31	Moise Hebert, cutting weeds, Ward's Lot	6 00	
" 24	Moise Hebert, cutting weeds, Wolenski Farm	25 00	
Jan. 20	Alex. Laframboise, telephone	15 00	
	Alex. Laframboise, trip to Windsor	2 00	
July 31	Moise Hebert, cutting weeds, Becker Lot	8 00	
" 24	Moise Hebert, cutting weeds, Wolenski Lot	6 00	
" 31	Moise Hebert, cutting weeds, Luderer Lot	2 00	
	Moise Hebert, cutting weeds, Jno. Martin Lot	2 00	
	Remi Petre, cutting weeds, Lot 151	4 50	
	Remi Petre, cutting weeds, St. Jean Baptiste, Hall Lot	3 00	
Aug. 4	Frank Souillere, cutting weeds on St. Jean Baptiste, Hall Lot	3 00	
" 2	Earnest Souillere, cutting weeds, Lot 133	12 00	
			$1,128 92

FRONT ROAD PAVEMENT, STRAWBANE TO HAWKINS DRAIN.

1912.			
Dec. 28	Gouin & Desjardine, Estimate No. 10	$625 79	
	Gouin & Desjardine, Estimate No. 17	1,099 20	
	Gouin & Desjardine, Estimate No. 13	2,113 26	
	Gouin & Desjardine, Estimate No. 14	2,150 40	
	Gouin & Desjardine, Estimate No. 15	1,400 08	
	Gouin & Desjardine, Estimate No. 18	5,567 66	
	Jos. L. Reaume, 36 days' inspection	108 00	
	Jos. L. Reaume, 13¾ days' inspection	41 25	
	Wm. J. Parent, work	10 68	
1913.			
Mar. 26	Gouin & Desjardine, money retained	250 00	
Dec. 20	Alex. St. Louis, 76 days' inspection	228 00	
" 15	O. McKay, plans and surveys	622 16	
May 16	Gouin & Desjardine, money retained from 1912	700 00	
Dec. 27	Court of Revision	8 64	
			14,925 12

PAVEMENT FROM HAWKINS DRAIN TO LAUZON ROAD, LOT 127.

1913.			
Aug. 23	Gouin & Desjardine, Estimate No. 1	$2,863 92	
Sep. 6	Gouin & Desjardine, Estimate No. 2	1,299 03	
" 20	Gouin & Desjardine, Estimate No. 3	3,546 56	
Oct. 18	Gouin & Desjardine, Estimate No. 4	5,127 04	
Nov. 7	Gouin & Desjardine, Estimate No. 5	2,800 00	
			$15,636 55

Total Pavements, $30,561.67.

EAST MARSH DRAIN.

1912.		
Sep. 14	Henry Lafforet, pumping	$4 40
Oct. 14	Peter McKinley, one trip Chatham	3 00
1913.		
Feb. 17	Dennis Labute, work	4 00
Mar. 1	Gouin & Despardine, work	100 00
" 15	Gouin & Desjardine, work	100 00
Apr. 14	Israel Souillere, belting and laces	3 30
" 7	Walker & Sons, lumber	25 72
" 14	Thopile Lesperance, work	2 00
" 7	W. J. McKee, lumber	7 50
" 14	Arzas Drouillard, phone	1 80
	Moise Hebert, 54 hours' work at pump	10 80
	Israel Souillere, inspection work, one trip to Windsor with team, 4 hours' work with team, com. Jan. to April 12	29 50
	Alphonse Souillere, 56 hours' work at pump house	11 30
May 5	N. Lamar, 3½ tons coal	22 75
	T. McQueen, work	2 60
	H. Laforet, 25 posts	6 25
" 26	Jos. Cecile, work	33 50
	Page Lebouef & Co., supplies	72 99
" 5	—McKeough & Trotter, machinery	735 00
	Hy. Cecile, hauling pump	3 00
	Isidore Gouin, work	5 80
	Fred. Laporte, hauling engine	3 00
June 16	Gouin & Desjardine, cement work	75 00
July 28	J. Twing, repairs	1 30
	Louis Laramie, statement	3 00
" 28	Page Lebouef & Co., supplies	36 80
Aug. 25	H. Crouchman, fire brick	13 35
Oct. 29	Jno. Sequin, repairs, order of P. McKinley	42 80
" 23	Park Bros., repairs	12 50
	McLean Lumber Co., lumber and shingles	167 63
	Raymond Jacques, repairs	2 65
" 6	Walker & Sons, lumber	25 72
" 16	Parent Bros., sundries	35 43
Nov. 24	Parent Bros., repairs	4 50
Dec. 15	Edmond Parent, work	1 00
Jan. 5	H. P. Laforet, 24 hours' work, pump house	6 00
	Mac. Labute, 7 days' work, pump house	16 75
	Earnest Drouillard, 12 hours' work, pump house	3 00
	Alex. Labute, 9½ days' work, pump house	19 00
" 20	Dan. Laforet, work, pump house	7 00
Aug. 22	McKeough & Trotter, repairs, engine	300 00
Sep. 18	McKeough & Trotter, board of men	10 00
Dec. 15	P. E. Ducharme, repairing engine	2 00
" 22	J. B. Sequin, 96 hours' pumping and repairing engine	20 90
" 23	Parent Bros., coal and supplies	44 68
July 30	J. T. Wing, pump hose	15 00
	Dominion Paint Co., paint	8 25
May 7	Geo. Cecile, pumping	120 00
Aug. 12	Sequin Bros., order book	1 63
" 6	Jos. B. Sequin, work	87 50
	Jos. B. Sequin, money disbursed	42 50
" 2	Jos. Morand, work	12 00

July 5	Moise Stone, pumping	$104 00	
Aug. 6	Geo. Hebert, work	14 95	
June 12	Louis Tino & Son, work, 1½ days	2 50	
" 13	Tim. McQueen, work	8 00	
May 31	P. Hebert, work	153 00	
Dec. 23	Isidore Gouin, lumber	3 50	
Sep. 18	Wolf. Gang Feller, engine boilers	225 00	
" 4	Isidore Gouin, work	12 00	
" 17	H. Levally, painting and material	40 00	
			$2,889 05

West Marsh Drain.

1913.			
Mar. 1	Gouin & Desjardine, work	$100 00	
Apr. 8	Wm. Tour, 192 hours' pumping	28 80	
	Wm. Tour, 168 hours' pumping	25 20	
June 17	S. W. & Am. Elec. Ry., power and repairing motor	191 65	
Feb. 15	S. W. & Am. Elec. Ry., power, June, 1911, to June, 1912	203 60	
Mar. 21	Gouin & Desjardine, part work on culvert	100 00	
" 22	E. Tino, taking down smokestack and repairing roof	2 00	
Aug. 12	Sequin Bros., order book	1 63	
June 11	Ed. Tino, pumping, 20 hours	3 00	
Apr. 26	Wm. Tuer, pumping, 42 hours	6 30	
July 26	Wm. Tuer, pumping, 61 hours	9 15	
Nov. 7	Ed. Tino, repairing pump house	6 40	
Sep. 5	Grover Scott, 74 hours' pumping	11 10	
			688 91

Roads and Bridges.

1912.			
Dec. 9	Paul Bincette, filing S. List, 1912	$1 00	
" 14	P. Ouellette, filing S. List, 1912	1 00	
1913.			
Feb. 17	Chas. Chilvers, 20 ft. 15 in. sewer pipe	7 00	
	Jos. Tousignant, ditching Intersection Rd.	1 50	
	Jos. Rivard, work, Tecumseh Rd. and P.M. List, 1912	5 00	
" 3	Alex. Laframboise, making bridge on Pilette Rd., and phone to Detroit	8 30	
	Louis Lemire, ditching Lauzon Rd.	5 00	
	A. Reaume, care of Bridge, Pilette Cor.	2 75	
	Gouin & Desjardine, replace Ck. 510	3 00	
	August Piquete, 11 days' work	44 00	
Mar. 1	E. Souillere, hauling gravel, Banwell Rd.	2 00	
	E. Cecile, 2 sign posters, L.R. Bridge	1 50	
	Frank Labute, Rep. Bridge, Tecumseh Rd.	3 00	
" 26	Gil. Reaume, Rep. Scraper	3 50	
	Alex. Laframboise, keeping lights and Rep. Bridge at Pilette Cor.	5 00	
	Aug. Piquete, work, Tecumseh Rd.	3 00	
	T. Villeneuve, lumber	15 60	
Apr. 7	Alex. Laframboise, ditching	11 00	
	Alex. Laframboise, work, Tecumseh and Walker Rd.	18 00	
	Alf. Lauzon, 3 scrapers and repairs	50 00	
	W. J. McKee, lumber	7 49	
May 26	Ben. Souillere, work, L. River Rd.	12 32	
" 5	N. Tousignant, work, Marte St.	4 50	
" 26	Jos. Tousignant, scraping and rep. bridge	7 00	
	D. Cecile, scraping Lauzon Rd.	18 00	
" 5	Alex. Laframboise, work	54 00	
	A. Souillere, work, Front Road	4 00	
	Dennis Labute, work, Front Road	1 60	
" 7	Alex. Laframboise, hauling pipes to Parent Road	4 00	
June 5	E. Souillere, work, 3rd Con. Road	16 00	
	A. Souillere, work, Front Road	13 00	
	G. Adams, rep, scraper	2 00	
July 5	C. Landry, rep. 2 scrapers	7 75	
" 28	Geo. Renaud, bridge, Lesperance Rd.	8 00	
	Jos. Tousignant, rep. 2 bridges on Tecumseh Road	10 00	

July 28	Wm. Renaud, Tecumseh Road, scraping	$5 00
	Isidore St. Louis, scraping Tec. and Gravel Rd.	17 50
	A. Laforet, rep. bridge on Lesperance Road	2 50
	J. J. Parent, holding scraper 1 day	2 00
" 5	A. Parent, 37 rods ditching	12 95
" 3	A. Laporte, 2½ days' work	12 50
	Hy. Cecile, 3½ days' work	17 50
	Geo. Steen, work, Gravel Road	15 00
	Thos. Parent, work, Tecumseh Road	48 00
	Ernest Cecile, rep. bridge and work	38 50
	Dolphus Cecile, 3½ days' work	17 50
	Alex. St. Louis, rep. bridge and nails	5 45
Aug. 25	Corrugated Pipe Co., Ltd., pipes on Tecumseh and Pilette Road	122 00
	Wm. Fields, cutting weeds, Pilette and Parent Roads	30 00
" 13	Amos Miner, cutting weeds, Lauzon Road	4 50
	Jos. Sequin, scraping Tecumseh Road	5 00
	Aug. Desjardines, scraping Front Road	20 00
	Thos. McCauley, cutting weeds, Lauzon Road	1 20
	Geo. Canuel, cutting weeds, Lauzon Road	11 25
	Geo. Canuel, cutting weeds, Lauzon Road	3 50
	Ben. Souillere, 9 days' work	18 00
	Jos. Tousignant, hauling lumber for bridge on Lesperance Road	4 50
	Herb. Drouillard, rep. bridge, Front Road	1 00
Sep. 9	The Pedlar People, Ltd., corrugated pipe, Parent Road	126 54
" 25	Moses Hebert, 102 rods ditching at 27c., on Lesperance Road	27 54
Oct. 3	Moses Hebert, 130 rods ditching, Town Line N. to Tecumseh Road	35 10
" 23	Jos. Tousignant, rep. 2 bridges	5 00
" 23	G. E. White, sewer pipe	70
" 30	Walker Sons, lumber	7 10
" 23	W. Fields, spreading earth, Pilette Road	7 00
" 30	W. Fields, on account bridge, Lesperance Road	100 00
" 23	J. Ouellette, work on Tecumseh Road	7 00
" 6	Jos. Belleperche, S.L. List, 1913	1 00
" 6	Arthur Souilliere, hauling gravel	12 00
" 6	W. Fields, bridge on Pilette Road	130 00
" 16	Jos. Rivard, drawing gravel and scraping	12 50
" 30	Christopher Lassaline, serving notices as Weed Inspector	5 00
" 23	G. Adam, S.L. List, 1913	1 00
" 23	Arthur Souilliere, hauling 16 loads gravel	16 00
	E. Souilliere, hauling gravel	2 00
	Louis Lemire, hauling gravel	9 00
	E. Souilliere, S.L. List, 1913	1 00
	H. Crouchman, sewer crocks	13 35
	The McLean Lumber Co., lumber	30 75
" 6	H. Duchene, hauling gravel	11 00
	Louis Lemire, hauling gravel	5 00
" 16	Frank Labute, repairing sidewalks	5 55
" 6	Chas. A. Chilvers, sewer pipes	8 66
	Walker Sons, lumber	66 18
	Pat Duchene, hauling gravel	12 00
	Jos. Lachance, scraping and cutting weeds	10 00
Nov. 24	B. Souilliere, S.L. List, 1913	1 00
	Alex. Drouillard, S.L. List, 1913	1 00
	Denis Defaut, rep. 2 bridges, 3rd Con. Road	10 80
	Ben. Souilliere, grading Souilliere Road	4 50
	Dolphose Laforet, cutting weeds	5 00
	Wm. Field, bridge on Lesperance Road	32 32
	A. Beausoleil, bridge, Front Road	45 00
	A. Drouilliard, rep. bridge, Front Road	4 00
Dec. 15	W. Fields, scraping on Tecumseh Road	2 50
" 27	W. Fields, work on L.R. Bridge	53 20
	W. Fields, work on Tecumseh Road	2 50
	Jerome May, 2 loads gravel, Tecumseh Road	2 00

Dec.	27	J. B. Sequin, S.L. List, 1913	$1 00	
		W. Fields, for making bridge, Aubin Subdivision	152 80	
"	15	Isidore St. Louise, scraping, Tecumseh Road	5 00	
		Paul St. Amour, scraping on Gravel Road	2 00	
"	27	Jos. Gouin, rail on corner Lesperance and Tecumseh Rd.	2 50	
"	20	Chris. Lassaline, work on Tecumseh Road	2 50	
"	15	Jos. Rivard, work on Tecumseh Road	5 00	
"	20	Louis Lemire, work on Townline	2 00	
		A. Souilliere, work on Townline	2 00	
"	15	Denis Defout, scraping on Gravel Road	10 00	
		E. Souilliere, scraping Banwell Rd. and Townline	6 00	
"	1	Wm. Renaud, scraping and rep. bridge	3 00	
		A. Lauzon, team work and S.L. List, 1913	6 00	
"	15	D. Marentette, scraping on Gravel Road	4 00	
"	1	Gouin & Desjardins, cement crock and ½ day team work	7 50	
		Jos. Gouin, hauling gravel, Tecumseh Road	6 50	
		Jos. Gouin, 11 hours' work, Tecumseh Road	2 75	
"	15	Louis Tino, 2 days' work, fence viewer	4 00	
		Ernest Cecile, 4 days' work with teams on Lauzon and Intersection Road	20 00	
"	20	Jerome May, hauling sand on Tecumseh Road	5 00	
		G. Bedell, planks	12 00	
"	27	F. Girard, crocks on Tecumseh road	20 00	
"	15	P. Gouin, 2 days as fence viewer	4 00	
		Jos. Tousignant, scraping on Lesperance Road	8 50	
		R. Lessard, work on Lesperance Road	1 00	
		F. Campeau, scraping on Lesperance Road	5 00	
		P. Clapp, 2 days' work as fence viewer	4 00	
		Jos. Rivard, S.L. List, 1913	1 00	
Aug.	1	W. Souilliere, cutting weeds, Souilliere Road	3 00	
Dec.	28	A. M. Langlois, sidewalks on Lauzon Road	18 19	
Aug.	4	A. M. Langlois, lumber	18 25	
Sep.	3	W. Fields, cutting weeds	45 00	
July	11	Jas. Laforet, work on Front Road	11 00	
May	5	G. Ducharme, work on Front Road	5 00	
Sep.	11	J. B. Sequin, scraping on Tecumseh Road	10 00	
		Jos. Sequin, scraping on Tecumseh Road	7 50	
"	23	A. Lesperance, 2 bridges on Front Road	125 00	
Aug.	22	E. Renaud, work on Front Road	5 00	
Sep.	16	Denis Campeau, repairs o 2 bridges on Front Road and building 1 bridge	53 00	
July	31	T. Villeneuve, lumber	11 43	
Sep.	9	R. Drouillard, work on Lauzon Road	5 00	
Dec.	30	Noah Blair, work on Front Road	3 00	
		Alex. Lesperance, work on Front Road	5 00	
Oct.	6	Grant Mass	5 50	
June	26	Adolphe Mailloux, work on Lauzon Road	7 00	
Oct.	6	A. Lafranboise, work on Pilette Road	10 00	
Aug.	2	E. Souilliere, cutting weeds	25 00	
"	2	Jos. Lemay, cutting weeds	12 30	
				$2,298 17

HAWKIN DRAIN.

1913.				
Oct.	23	Eph. Charette, commission	$10 00	
Nov.	24	D. Langlois, commission	10 00	
July	4	Lours Lerec, Estimate No. 1	250 00	
Aug.	9	Lours Lerec, Estimate No. 2	155 76	
Oct.	13	Lours Lerec, Estimate No. 3	160 00	
Aug.	12	A. Lafranboise, Estimate No. 3	30 58	
				616 34

PILETTE DRAIN, BY-LAW 553½.

1913.				
Oct.	23	O. McKay, commission	$15 00	
		Eph. Charette, commission	7 50	
June	6	W. J. Dunlop, Estimate No. 3	147 00	
"	21	W. J. Dunlop, Estimate No. 4	107 64	
July	17	W. J. Dunlop, Estimate No. 5	120 00	
				397 14

St. Louis Drain, By-law 599.

1913.			
Nov. 24	Court of Revision	$15 00	
Dec. 15	O. McKay, plans, etc.	59 85	
			$74 85

2nd Line Drain, By-law 580.

1913.			
July 28	Court of Revision	$13 00	
	O. McKay, plans, etc.	44 00	
Dec. 15	C. Janisse, commission	12 50	
Sep. 16	W. G. Dunlop, Estimate No. 3	50 00	
	W. G. Dunlop, Estimate No. 2	70 00	
Oct. 8	W. G. Dunlop, Estimate No. 4	60 00	
" 30	W. G. Dunlop, Estimate No. 5	150 00	
Nov. 12	W. G. Dunlop, Estimate No. 6	51 00	
Aug. 18	W. J. Dunlop, Estimate No. 1	84 00	
			534 50

Little River Drain.

1913.		
July 28	Ernest Souilliere, cutting weeds on L.R. Embankment	40 00

Baillargeon Drain, By-law 592.

1913.			
Dec. 27	O. McKay, commission	$12 50	
	I. Souilliere, inspecting bridge	10 00	
" 20	E. Souilliere, spreading earth	50 00	
	M. Lesperance, spreading earth	17 00	
Nov. 23	Louis Mareo, Estimate No. 1	100 00	
Oct. 23	O. McKay, plans, etc.	45 00	
			234 50

Marentette Drain, By-law 551.

1913.			
Mar. 2	D. Marentette, allowance, 1 bridge	$21 35	
	Chas. Stoakes, allowance, 1 bridge	24 25	
Oct. 23	O. McKay, commission	25 00	
	C. Janisse, commission	25 00	
	E. Lappan, balance	50 00	
" 8	E. Lappan, Estimate No. 2	987 44	
			1,133 04

Belle Isle Avenue and Pratt's Covered Drain, By-law 573.

1913.			
Jan. 17	Gouin & Desjardine, Estimate No. 2	$1,250 00	
Apr. 11	Gouin & Desjardine, work	150 00	
May 16	Gouin & Desjardine, Estimate No. 4	522 40	
July 28	O. McKay, plans, etc.	90 85	
	Court of Revision	11 00	
			2,024 25

Edna Street Crock Drain, By-law 564.

1913.		
Jan. 3	Ben. Oldani, Estimate No. 4	173 02

Albert Street Crock Drain, By-law 565.

1913.		
Jan. 3	B. Oldani, Estimate No. 5	25 00

STABANE AVENUE CROCK DRAIN, BY-LAW 567.

1913.			
Jan. 8	Jos. Langton, Estimate No. 9	$210 00	
Apr. 1	A. Haskin, superintending	25 00	
			$235 00

LITTLE 10TH CON. DRAIN.

1913.			
Feb. 16	Jos. Duchene, fence removed and earth spread on land		39 25

CADILAC STREET CROCK DRAIN, BY-LAW 566.

1913.			
Apr. 24	Ben. Oldani, balance		25 00

3RD CON. DRAIN, BY-LAW 547.

1913.			
Jan. 23	Frank Terry, Estimate No. 2	$90 00	
Apr. 24	Frank Terry, Estimate No. 3	30 00	
			120 00

JANISSE DRAIN, BY-LAW 552.

1913.			
Oct. 23	O. McKay, commission	$31 00	
	D. Langlois, commission	31 00	
June 20	Louis Merlo, Estimate No. 1	324 00	
July 19	Louis Merlo, Estimate No. 2	100 00	
Oct. 13	Louis Merlo, Estimate No. 3	200 00	
Nov. 22	Louis Merlo, Estimate No. 4	54 33	
Aug. 2	Louis Merlo, concrete box culvert, Estimate No. 1	359 80	
Sep. 5	Louis Merlo, concrete box culvert, Estimate No. 2	92 50	
			1,192 63

TECUMSEH BOX CULVERT, BY-LAW 525.

1913.			
Sep. 25	M. Hebert, hauling dirt, 2 days	$5 00	
Oct. 3	A. Souilliere, 4 hours' work	1 00	
			6 00

TECUMSEH BRANCH PILETTE DRAIN, BY-LAW 553.

1913.			
Mar. 6	C. Derdale, on contract	$30 00	
June 5	H. Lesperance, work	5 30	
" 5	C. Derdale, work	60 00	
			95 30

BOX CULVERT, S.S. OF TEC. RD., W. OF LESPERANCE RD., BY-LAW 583.

1913.			
Dec. 1	R. Lessard, hauling dirt	$19 00	
" 27	Court of Revision	8 68	
" 1	Jos. Petri, spreading earth	2 50	
Oct. 18	Gouin & Desjardine, Estimate No. 1	998 29	
			1,028 47

BOX CULVERT, S.S. OF TEC RD., E. OF LESPERANCE RD., BY-LAW 584.

1913.			
Oct. 23	I. Souilliere, 10 days' inspection	$30 00	
" 6	Gouin & Desjardine, cement	23 52	
	Chas. Desjardine, hauling dirt	7 50	
	H. P. Laforet, spreading dirt	1 25	
	R. Lessard, hauling gravel	7 50	
Dec. 15	Fred. Mannie, work	1 25	
	I. Souilliere, inspection	13 50	
" 1	Chas. Desjardine, hauling dirt	14 00	
Oct. 1	Gouin & Desjardine, Estimate No. 1	1,733 52	
" 16	Gouin & Desjardine, Estimate No. 2	468 87	
" 2	I. Souilliere, inspection	69 00	
Dec. 27	Court of Revision	8 68	
			2,378 59

Sundry drains, total, $10,372.88.

Total Disbursements	$85,603 03

SCHEDULE 2.

TOWNSHIP OF SANDWICH EAST.

Abstract Statement of Receipts and Disbursements.

For the year ended December 31st, 1914.

Receipts.

1913			
Dec. 31	Balance on hand		$ 2,141 84
	Resident taxes, 1913	$24,506 50	
	" " 1914	7,229 58	
	Non-resident taxes	474 13	
	School grants	390 61	
	License fund	547 88	
	Debenture sales	37,211 14	
	Borrowed on notes	24,772 35	
	Miscellaneous	14 00	
	Ford City	8,844 05	
	Sandwich South	233 58	
			104,223 82
1914			
Dec. 31	Home Bank of Canada overdraft	$5,010 58	
	" " debentures taken credit for and not paid till January, 1915	2,665 84	
			7,676 42
			$114,042 08

Disbursements.

Election expense	$ 78 50	
Salaries and allowances	2,155 45	
Printing, postage and stationery	415 44	
Insurance and care of buildings	17 50	
County rates and overdue interest	5,765 01	
Law costs and special audit	1,994 65	
Roads and bridges	3,866 49	
Charity	374 03	
Schools	8,201 00	
Debentures	26,009 64	
" interest overdue	1,697 48	
Tile drainage	132 48	
Silex walks	8,629 29	
Pavements	30,295 39	
Loans	8,350 00	
Interest on loans	1,575 76	
Board of health	478 50	
East Marsh drain	933 23	
West Marsh drain	136 68	
Other sundry drains	5,393 90	
Miscellaneous	289 36	
		$106,789 78
Due to the township from W. A. St. Louis, treasurer		7,252 30
		$114,042 08

Details of Receipts, 1914.

1914 — Resident Taxes, 1913.

Jan. 12	R. D. St. Louis, collector	$614 43
" 26	" " "	2,161 63
	" " "	4,524 84
Feb. 2	" " "	1,740 57
	" " "	6,735 99
" 5	" " "	950 00
" 7	" " "	1,529 24

Feb. 16	R. D. St. Louis, collector		$1,142 70
Mar 2	" " "		759 87
	" " "		120 31
" 30	" " "		965 64
April 1	" " "		549 43
July 15	" " "		1,833 29
" 28	" " "		475 03
Sep. 11	" " "		275 44
" 29	" " "		63 53
" 30	" " "		64 56
			$24,506 50

RESIDENT TAXES, 1914.

Dec. 31	R. D. St. Louis, collector		7,229 58

1914 NON-RESIDENT TAXES.

July 31	Jno. F. Millen, county treasurer		474 13

1914 SCHOOL GRANTS.

July 31	Jno. F. Millen, Co. Treasurer, Leg. Grant to Sep. S.S. 4 Ns. Ingall	$105 00	
Oct. 30	Jno. F. Millen, Co. Treasurer, Leg. Grant to English and French School, I. Ingall	178 26	
Oct. 30	Jno. F. Millen, Co. Treasurer, Govt. Grant to No. 2 Inspector Maxwell	66 89	
Dec. 26	Jno. F. Millen, Co. Treasurer, Leg. Grant and Co. Equivalent to Pub. Schools, 1914	40 46	
			390 61

1914 LICENSE FUND.

Sep. 29	Paul Morand, Inspector 1st Distribution	$271 88	
Nov. 21	" " 2nd "	276 00	
			547 88

1914 DEBENTURE SALES.

Feb. 2	J. Ouellette, Box Culvert Tecumseh E. of Lesperance Rd. by-law 584	$2,435 35	
" 2	E. J. Scully, Box Culvert Tecumseh W. of Lesperance Rd. by-law 583	1,059 16	
Mar. 17	Brent, Noxon & Co., Front Road Pavement by-law 590	21,458 80	
" 17	Brent, Noxon & Co., Accrued Interest on Front Rd. Pav't. by-law 590, Jan. 15, 1914, to March 17, 1914	36 30	
Jan. 20	E. J. Scully, Union S.S. 2, by-law 580	3,872 50	
Dec. 28	W. C. Kennedy, Baillargeon, by-law 592		688 74
	" " Russette, " 600	1,548 95	
	" " St. Louis, " 599	1,387 50	
	" " Parent Outlet " 601	666 04	
	" " Accrued Interest	33 21	
	" " Maisonville Rd. Silex by-law 602	1,492 10	
	" " Ellrose Ave., Silex by-law 602	905 82	
	" " Charlotte St., Silex by-law 602	1,015 59	
	" " Jos. Janisse Ave., Silex by-law 602	611 08	
			37,211 14

LOANS.

1914.			
Sept. 26	Walker & Sons, expenses, Walker Road pavement at 6½%	$3,072 35	
Oct. 10	Dennis St. Louis for paving on Tecumseh Road from Walker Road to Pikette Road at 6½%	1,000 00	
" 1	Louis Tiño, 6½%, paving Tecumseh Road	1 300 00	
" 13	Jno. Alexander, 6½%, paving Tecumseh Road	5,000 00	

Oct. 16	Jos. Beausoleil, 6½%, paving Tecumseh Road	$1,700 00	
" 21	W. C. Kennedy, 6½%, paving Tecumseh Road	5,000 00	
" 31	Miss Jane E. McKinley, 7%, paving Tecumseh Road ..	2,000 00	
	Miss Mary C. McKinley 7%, paving Tecumseh Road ..	2,000 00	
Nov. 11	Mr. Ouellette 6½%, paving Tecumseh Road	2,700 00	
Dec. 4	M. S. Clapp, 7%, paving Tecumseh Road	1,000 00	
			$24,772 35

MISCELLANEOUS.

1914.			
Mar. 16	Gouin & Desjardine, gravel for Tecumseh box culvert		14 00

FORD CITY.

1914.			
Jan 2	Ford City, as per agreement, 1913	$5,844 05	
Dec. 31	Ford City, on account	3,000 00	
			8,844 05

SANDWICH SOUTH.

1914.			
Dec. 18	Half cost of bridge on town line between Sandwich East and Sandwich South	$62 50	
" 18	Share of rates to Union S. S. 20, 54-130 of $411.85, amount of each deb.	171 08	
			233 58
	Total receipts		$104,223 82

TOWNSHIP OF SANDWICH EAST.

DETAILS OF DISBURSEMENTS.

For year ended December 31st, 1914.

MUNICIPAL ELECTION EXPENSES.

1914.		
Jan. 12	Frank Reaume, poll No. 2	$11 00
	Louis Laramie, poll No. 1	7 00
	Henry Drouillard, poll No. 5	11 00
	Dolphus Petre, poll No. 3	11 00
	Alf. Lassaline, poll No. 7	11 00
	Louis Laramie, delivery ballot boxes	12 50
Dec. 15	Maurice Renaud, balance of account rendered, 1913, election	15 00
		$78 50

SALARIES AND ALLOWANCES,

1914.		
Feb. 16	Louis Laramie, part salary and stationery	$21 35
Mar. 30	Thos. St. Louis, part salary, assessor, 1914	60 00
	Laurent Parent, part salary, reeve, 1914	35 00
	C. Landry, part salary, messenger, 1914	4 20
	Israel Souilliere, part salary, councillor, 1914	25 00
	Aug. St. Louis, acting clerk	2 00
	Jerry Desjardine, part salary, constable, 1914	24 00
" 2	Peter McKinley, part salary, councillor, 1914	25 00
	Ernest Cecile, part salary, councillor, 1914	25 00
	Dr. P. Poisson, part salary, councillor, 1914	25 00
	Louis Laramie, clerk, salary to March 1st, 1914	105 00
Apl. 13	Thos. St. Louis, balance, assessor, 1914	50 00
	P. E. Ducharme, assessor, 1914	85 00
May 11	Jerry Desjardine, constable	8 00
	P. J. Clapp, fence viewer	4 50

May 11	Wm. Renaud, fence viewer	$4 00	
	Ludger Joinville, fence viewer	4 00	
" 26	Peter McKinley, Ct. of R. on assessment roll	3 00	
	Louis Laramie, " " " "	3 00	
	Laurent Parent, " " " "	3 00	
	P. E. Ducharme, " " " "	3 00	
	Israel Souilliere, " " " "	3 00	
	Ernest Cecile, " " " "	3 00	
	Climafue Landry, " " " "	1 00	
	Thos St. Louis, Ct. of R. on assessment roll, and two trips to Windsor	5 00	
	Louis Laramie, B. D. & M.	10 40	
" 11	Louis Laramie, salary to April 30th, 1914	125 00	
June 14	Dr. P. Poisson, Ct. of R. on assessment roll	4 00	
	L. Parent, " " " "	4 00	
	I. Souilliere, " " " "	4 00	
	E. Cecile, " " " "	4 00	
	L. Laramie, " " " "	4 00	
	P. E. Ducharme, " " " "	4 00	
	P. McKinley, " " " "	4 00	
" 30	Louis Laramie, clerk, May and June	125 00	
	Jerry Desjardine, constable	4 00	
" 14	P. McKinley, councillor, 1914	25 00	
	E. Cecile, councillor, 1914	25 00	
	L. Parent, reeve, 1914	35 00	
			$78 50

June 14	Jerry Desjardine, constable, 1914	$8 00	
	I. Souilliere, councillor, 1914	25 00	
	Dr. P. Poisson, councillor, 1914	25 00	
Sep. 24	Raymond St. Louis, collector and extras	179 00	
" 3	Louis Laramie, selecting jurors, 1914	3 00	
	Thos. St. Louis, selecting jurors, 1914	3 00	
	P. E. Ducharme, selecting jurors, 1914	3 00	
	Thos. St. Louis, Court of Rev., on Assessment Roll	4 00	
	Laurent Parent, selecting jurors, 1914	3 00	
	Laurent Parent, reeve	50 00	
	P. McKinley, councillor	50 00	
" 12	E. Cecile, councillor	50 00	
	M. S. Clapp, councillor	50 00	
	I. Souilliere, councillor	50 00	
" 3	Louis Laramie, clerk	125 00	
Oct. 30	Louis Laramie, clerk to date	125 00	
Dec. 1	Philip Lemire, constable to date	40 00	
" 15	Laurent Parent, balance as reeve, 1914	50 00	
	P. McKinley, balance as councillor, 1914	40 00	
	M. S. Clapp, balance as councillor, 1914	20 00	
	Ernest Cecile, balance as councillor, 1914	40 00	
" 15	Israel Souilliere, balance as councillor, 1914	40 00	
	Wm. A. St. Louis, treasurer, 1914	200 00	
" 1	Jno. Moynahan, figuring debentures	5 00	
" 15	Wm. A. St. Louis, work *re* settlement of Ford and Sandwich E.	40 00	
" 15	N. Tousignant, janitor, 1914	10 00	
" 31	M. Landry, balance janitor, 1914	9 00	
			2,155 45

Printing, Stationery and Postage.

1914.		
Feb. 16	Record Printing Co., to date	$137 70
" 2	Louis Laramie, stamps, etc.	3 45
Mar. 30	Louis Laramie, stamps, etc.	2 20
	The Clarion, blanks	2 50
Apr. 13	Record Printing Co., advertising tenders	8 00
	Sequin Bros., printing	20 25
	P. E. Ducharme, postage and stationery for assessing.	13 65

May 11	Louis Laramie, stamps	$1 00	
" 21	Louis Laramie, stamps and freight	1 45	
" 15	Lasky Komer Co., typewriting by-laws	1 00	
June 30	Louis Laramie, postcards	1 00	
July 22	Louis Laramie, stamps, etc., nomination	10 75	
" 30	Municipal World, stationery	49 55	
Aug. 22	Louis Laramie, stamps, maps and stationery	7 00	
Sep. 12	Louis Laramie, stamps	1 00	
" 24	Louis Laramie, stamps	1 00	
	Raymond St. Louis, stamps	5 00	
Oct. 30	L. Laramie, stamps and paper	3 90	
" 3	L. Laramie, freight on stationery	45	
" 22	Sequin Bros., 300 voters' lists	95 00	
Nov. 5	Record Printing Co., tenders	15 10	
Dec. 5	Sequin Bros., tax demands	21 00	
" 31	V. E. Marentette, stationery	13 49	
			$415 44

Insurance and Care of Buildings.

1914.			
Feb. 16	Eugene Desrosier, replacing broken glass in Hall	$1 00	
May 13	Jos. Breault, insurance Town Hall	7 50	
Aug. 15	Max Landry, care of Hall	5 00	
Oct. 8	Max Landry, care of Hall	4 00	
			17 50

County Rates.

1914.			
Jan. 26	Jno. F. Millen, Co. Treas., Rates, 1912	$2,280 87	
	" " Interest on 1912	146 65	
July 31	" " Part, 1913	1,200 00	
Aug. 1	" " Balance, 1913	2,002 89	
	" " Interest on 1913	112 10	
	" " House of Refuge	22 50	
			5,765 01

Law Costs and Special Audit.

1914.			
Feb. 16	Falls, Chambers & Co., auditng, *re* S. W. & A. Ry. Co. vs. Sandwich E.	$336 07	
	Davis & Healy, advice	39 50	
June 30	Davis & Healy, advice	350 00	
July 22	A. B. Griffith, services	5 76	
Oct. 3	A. F. Falls, Govt. auditor on accounts	250 00	
" 19	Rodd, Wigle & McHugh, advice *re* Tecumseh pavement	13 00	
Nov. 12	Robt. Thomas for audit, comparing D.U.R. traffic business	25 00	
Dec. 11	A. F. Falls, Govt. auditor on accounts	300 00	
	A. F. Falls, Govt. auditor on accounts	200 00	
" 1	Art. White, expert electrical evidence *re* D.U.R.	40 00	
Oct. 30	J. E. Davignon, sheriff of Essex Co., for writs S. W. & A. Ry.	34 62	
	Gundy & Brackin	400 70	
			1,994 65

Roads and Bridges.

1914.			
Jan. 19	Arch. Campeau, scraping Tec. Rd.	$2 50	
" 26	Jos. P. Belleperche, culvert, Ottawa Street	5 00	
	Dave Campeau, weed inspector and P.M.	6 00	
" 12	A. Parent, 40 rods' ditching	14 00	
" 26	Jacques Hebert, hauling and laying crocks on Pilette Rd.	7 00	
	Thos. Parent, work, Tecumseh Road, ½	32 00	
	J. B. Joinville, returning S.L.L., 1913	1 00	
	Ant. Lappan, cutting brushes on Walker Road	55 00	
	Thos. Parent, returning S.L.L., 1913	1 00	
Dec. 27	1913, N. Tousignant, work on Tec. Rd. and Lesperance Road	8 00	

1913.		
Dec. 15	Wolf. Gang Feller, returning list, 1913	$1 00
" 1	Hy. Dufeaux, returning list, 1912 and 1913	2 00
Oct. 23	Aug. Piquet, returning list, 1912 and 1913	2 00
Nov. 24	Paul Binsette, returning list, 1913	1 00
Oct. 23	Dennis O'Keefe, returning list, 1913	1 00
" 6	Alf. Lassaline, returning list, 1913	1 00
Dec. 15	Wolf. Gang Feller, cutting weeds	12 00
Oct. 22	Dennis O'Keefe, removing fertilizer from gravel pit	1 50
Dec. 20	A. Souilliere, work, Front Road	10 00
" 15	Aug. Piquet, work, Tecumseh Road	2 50
" 1	Aug. Piquet, work, Tecumseh Road, and weed inspector	53 00
1914.		
Jan. 12	Albert Renaud, 1½ days, team	6 00
Feb. 2	Alf. Laporte, statute labor	1 00
	Hy. Cecle, constructing rail guards, Lauzon Road	2 00
	R. Lessard, right of way	5 00
" 16	Geo. Canuel, return list, 1913	1 00
" 2	Moise Lesperance, right of way	5 00
Mar. 16	M. S. Clapp, concrete tile	42 60
Mar. 2	Alb. Reaume, hauling gravel on Tecumseh Road	5 00
" 16	Gustave Jacques, 6 hours, team, scraping road	3 00
	F. X. Baillargeon, return list, 1913	1 00
Jan. 21	Wm. Fields, ditching, Grand Marais Road	15 00
Apr. 13	H. Crouchman, pipes	3 00
	E. Couilliere, rep. scraper and work	13 00
May 11	Alf. Lauzon, rep, scraper	4 00
" 21	Alex. Parent, scraping	3 50
" 11	Jos. Tousignant, work	5 00
	A. Souilliere, work	17 50
	Willie Gina, work	2 00
	Wm. Laramie, refund of money paid for Statute Labor	4 00
" 26	Mac. Clapp, rep. scraper and scraping	22 50
" 21	E. Souilliere, rep, bridge base line	2 50
	Louis Lemire, work	8 00
	Arthur Souilliere, scraping	8 00
" 11	Dennis Labute, road work	2 00
	Gil. Beausoliel, road work	3 00
	Gil. Beausoliel, road work	5 00
	Wm. Desjardine, road work	5 00
	Jos. Laforet, road work	2 00
	Sawyer Massey, rep, scraper	9 50
" 13	Walker & Sons, lumber	13 44
" 11	H. Crouchman, sewer pipe	13 10
" 13	Dennis Ducharme, road work	9 00
" 15	Noah Blais, work, Front Road	2 00
" 16	Noah Blais, work, Front Road	5 00
June 14	Dolphus Cecile, hauling gravel from road	25 00
" 30	Adolphus Desjardine, 2 days, team	12 00
" 14	C. Labute, ditching, Front Road	8 45
" 30	Gouin & Desjardine, rail on bridge, Lesperance Rd	17 90
July 30	F. Rivet, work, charge to the Remington Arm Co	30 00
	L. Tino. work, Little River bridge	6 00
	A. Laforet, rep, bridge, Front Road	4 75
	Alex. Drouillard, rep. bridge	4 74
	G. Beausoliel, cutting weeds	3 00
	E. Derosier, lights, Lesperance Road	1 25
	Hy. Hebert, ditching, Marais Road	25 00
	O. McKay, examining Little R. Bridge, *re* Fields' case.	10 00
	Jas. Laforet, work, Front Road	1 00
	I. Souilliere, inspecting concrete bridge	9 00
	Nap. Dumouchelle, work, Gravel Road	10 00
	Norm. Dumouchelle, work, Gravel Road	25 00
	Nazere Lassaline, work, Gravel Road	25 00
	G. Hamlin, work, Gravel Road	10 00
	Thos. Seabry, work, Gravel Road	15 00
	Dennis Marentette, work, Gravel Road	12 50
	Jno. Batersby, work, Gravel Road	8 00
	A. Souilliere, work, Front Road	5 00

Aug.	22	Dennis Aubin, rep. bridge, Morand Street	$10 00
"	15	Dolphus Langlois, reg. by-law changing boundaries of Front Road	2 00
		Wilfred St. Louis, building tp. share of fence over L.R. drain	12 35
		Jos. Longtin, rep. River Front Road pavement	6 00
		P. Ouellette, rep. bridge, 3rd Con.	1 50
		P. Ouellette, return list	1 00
		R. Gauthier, ditching and grading Bedell Avenue Subdivision	55 00
"	22	Ben. Souilliere, work on Little River Lane	4 00
"	15	Jos. Renaud, ditching, Church Street	5 00
"	22	Alf. Souilliere, ditching, L.R. Lane	10 00
Sep.	24	M. S. Clapp, freight on crocks	3 60
"	12	Gouin and Desjardine, crossing 10 ft. culvert, Lesperance Road and Tecumseh Road	42 85
"	12	Gouin & Desjardne, hauling gravel, Front Road	8 60
"	21	L. Parent, hauling lumber, L.R. Bridge	2 00
"	12	F. St. Louis, ditching, 3rd Con.	9 00
		G. Adam, return list, 1914	1 00
		Hy. Laforet, return list, 1914	1 00
		A. Souilliere, scraping Front Road	7 50
		Gideon Adam, hauling gravel on Tecumseh Road	14 00
		Dolphus Cecile, hauling gravel on Lauzon Road	8 00
"	21	Gouin & Desjardine, balance of concrete bridge, Lesperance Road	14 76
"	24	Burt Ducharme, hauling gravel on Front Road	25 00
"	21	Walker & Sons, lumber	52 18
"	12	Gouin & Despardine, part payment bridge on Front Road and E. Town Line	600 00
"	26	F. Riberdie, work, Front Road	4 00
		Gouin & Desjardine, balance of bridge, Front Road and E. Town Line	224 00
Oct.	8	Wolf. Gang Feller, P.M., 1914	1 00
"	3	Sarnia Bridge Co., drag	15 00
		Hy. Hebert, ditching, 3rd Con.	9 50
		H. D. Drake, sewer crocks, Simpson Sub.	52 24
"	30	Windsor Sand and Gravel Co.	30 00
"	24	Gouin & Desjardine, part of bridge, Front Road, at E. Marsh	200 00
"	19	Jos. Baillargeon, ditching, 3rd Con.	8 00
"	31	Jos. Langton, rep. sidewalk front of Mr. Judson's place	75
"	16	Gouin & Desjardine, work	89 30
Nov.	21	Pat. Duchene, hauling gravel on Banwell Road	4 00
"	12	Jos. Tousignant, ditching, Town Line	25 00
"	21	Gideon Adam, scraping, Town Line	10 00
		Jos. Sequin, ditching, Tec. Road	13 30
		Albert Renaud, hauling gravel, Banwell Road	4 00
		Jas. Jacques, work, Tec. Road	26 00
		E. Souilliere, overseeing work on Town Line	1 00
		A. Souilliere, hauling gravel on Town Line	10 00
"	5	A. Souilliere, scraping, Base Line	2 00
		Louis Lemire, scraping, Base Line	2 00
"	21	Louis Lemire, hauling gravel, Town Line	10 00
		E. Souilliere, overseeing work on Banwell Road	1 00
		E. Souilliere, return list, 1914	1 00
		A. Morand, hauling gravel on Banwell Road	4 00
		Jos. Tousignant, scraping, Base Line	5 00
"	5	A. Souilliere, scraping, Front Road	2 50
		Aug. Piquet, scraping, Maisonville Road	12 00
		Aug. Piquet, rep. bridge, Maisonville Road	5 00
		Aug. Piquet, S. Labor list, 1914	1 00
"	21	Merlo, Merlo & Ray; bridge on Banwell Road	100 00
		Jos. Lachance, hauling gravel on Banwell Road	4 00
		H. Baillargeon, hauling gravel on Banwell Road	4 00
"	12	Peter Ouellette, rep. bridge, 3rd Con.	10 76
		Peter Ouellette, return list, 1914	1 00
"	5	Trussed Concrete Steel Co.	152 00

Dec. 15	Albert Cecile, cleaning ditch, Intersection Road	$10 00	
	Geo. Cecile, hauling and laying crocks across Tec. Rd.	8 00	
	Dennis Campeau, ditching, Front Road	15 00	
	Ben. Souilliere, 90 rods, ditching, L.R. Lane	20 00	
" 15	Ben. Souilliere, return list, 1914	1 00	
	Ernest Morand, work, Tecumseh Road	49 05	
	Piggot & Sons, lumber	25 20	
	Trussed Concrete Steel Co., Bridge Front Road at E. Marsh Drain	197 96	
" 1	H. Crouchman, crocks, Tecumseh Road	3 57	
	Roy Marentette, work, Tecumseh Road	19 00	
" 15	Gouin & Desjardine, hauling gravel, Walker Road	65 00	
	Caldwell Sand & Gravel Co., crocks, Banwell Road and Bedell Avenue	26 95	
" 31	Jacques Lauzon, work, Front Road	1 00	
	Hy. Drouillard, return lists, 1913 and 1914	2 00	
" 15	Chris. Souilliere, 6 rods' ditching on Tecumseh Road.	1 20	
	Ernest Souilliere, rep. bridge, L.R. Lane	2 00	
" 5	M. S. Clapp, freight on crocks	1 46	
" 31	Hy. Laforet, return list, 1914	1 00	
	Alf. Lassaline, return list, 1914	1 00	
	E. Lachance, return list, 1914	1 00	
	Jno. Sequin, 11 rods' ditching, Tec. Road	2 20	
Dec. 31	Chris. Lassaline, weed inspector	4 00	
" 15	Gouin & Desjardine, 2 catch basins on Lesperance Rd.	14 85	
	Gouin & Desjardine, 20 yds. gravel	20 00	
	Gouin & Desjardine, balance, Front Road Bridge	400 00	
	P. Lemire, placing crocks, Bedell Avenue	1 00	
	Jos. Tousignant, placing crocks	50	
	Jos. Tousignant, return list, 1914	1 00	
	Arthur Joinville, return list, 1914	1 00	
" 15	Arthur Joinville, balance of S.L. not performed on his list	9 00	
	F. Labute, 29 rods' ditching, Tec. Rd.	7 25	
	Max Rivet, laying crocks, Banwell Road	12 00	
	Alf. Lauzon, return list, 1914	1 00	
	Treffle Chartrand, 10 rods' ditching, Morand Street	2 00	
Nov. 12	Gouin & Desjardine, bridge on Town Line between S. and E. and S. and S. one-half	125 00	
" 12	Gouin & Desjardine, grading at Town Line bridge and laying crocks, Lesperance Road	5 70	
	Gouin & Desjardine, scraping on Front Road	2 50	
" 5	Adolphe Lesperance, ditching	7 13	
Aug. 22	Jerome May, laying crock on 2nd Con.	6 00	
Dec. 15	Merlo, Merlo & Ray, brides on Parent Rd., Metcalfe Ave. and Maisonville Road	116 55	
			$3,866 49

Charity.

1914.			
Jan. 12	Frank Riberdie, provisions for Mrs. Lauzon	$28 09	
" 26	Hotel Dieu, board Thos. Grenier	37 00	
	Laurent Parent, exp. conveying Mr. D. Mantais to Leamington	4 05	
	Nap. Lamar, 1½ tons coal, J. B. Lauzon	9 75	
Dec. 15	1913, Nap. Lamar, coal, J. B. Lauzon	3 25	
Feb. 2	P. Hebert, care of Jos. Williams	8 00	
	Dr. Poisson, care of Jos. Williams	5 50	
	Page Lebouef & Co., provisions to Mrs. J. Richards	15 99	
Mar. 2	A. L. Cecile, groceries, J. B. Lauzon	30 00	
Apr. 29	Wm. Laramie, liquor, smallpox	2 50	
" 13	Dr. P. Poisson, attendance on J. B. Lauzon and Ida Tessier	5 00	
	Hotel Dieu, care of Ida Tessier	44 00	
May 11	Nap. Lamar, coal, J. B. Lauzon	6 50	
" 13	Page Lebouef & Co., provisions, Mrs. Richards	16 40	
	A. L. Cecile, groceries, J. B. Lauzon	30 00	

July 30	A. L. Cecile, groceries, J. B. Lauzon	$33 00	
Sep. 24	A. L. Cecile, groceries, J. B. Lauzon	27 00	
Oct. 3	Mrs. Alex. Tousignant, plastering house	15 00	
Nov. 21	Nap. Lamar, 1 ton coal, J. B. Lauzon	6 50	
Dec. 15	Jos. A. St. Louis, exp. to Leamington for Thos. Grenier	4 00	
" 31	Nap. Lamar, 1 ton coal, J. B. Lauzon	6 50	
" 15	A. L. Cecile, provisions, J. B. Lauzon	36 00	
			$374 03

SCHOOLS.

1914.			
Mar. 30	Wm. Ure, rates U.S.S. No. 1, 1913	$15 00	
" 16	Stan. Janisse, rates, Sep. S.S. 1, 1913	200 00	
Jan. 19	Jos. Baillargeon, rates, U.S.S. 2, 1913	286 25	
Mar. 2	Emile Lapan, rates S.S. 5, 1913	1,100 00	
Apr. 13	Ernest Dumouchelle, S.S.S. 3, 1913	200 00	
Jan. 19	Ernest Dumouchelle, S.S. 3, 1913	800 00	
Dec. 1	Adolphe Janisse, Sep. S.S. 2, 1913	600 00	
Jan. 12	German Findlay, Pub. S.S. 2	300 00	
" 26	Clement Janisse, Pub. S.S. 6	600 00	
Feb. 16	P. J. Clapp, Pub. S.S. 4, 1913	653 00	
" 2	Dennis Ducharme, S.S.S. 4, 1913	900 00	
" 28	Emile Lappan, Equip. grant, 1913	29 58	
May 26	Stan. Janisse, balance of rates, Sep. S.S. 1, 1913	85 09	
Dec. 15	Jos. Baillargeon, U.S.S. 2, 1914	283 66	
Sep. 30	German Findlay, Govt. grant, 1914	66 89	
Dec. 11	Walter Jessop, U.S. No. 20, Leg. grant, 1914	9 35	
	Walter Jessop, Co. grant, 1914	9 35	
" 18	German Findlay, Leg. grant, 1914	10 88	
	German Findlay, Co. grant, 1914	10 88	
" 14	Emile Lappan, Leg. grant, P.S.S. 5, 1914	63 70	
	Percy Clapp, Leg. grant, P.S.S. 4, 1914	63 70	
	Clement Janisse, Leg. grant, P.S.S. 6, 1914	50 96	
" 28	Percy Clapp, School grant, 1914	27 22	
" 15	German Findlay, rates, P.S.S. 2, 1914	500 00	
July 31	Dennis Ducharme, Leg. School grant, Sep. S. 4, 1914	105 00	
Dec. 15	Clement Janisse, P.S.S. No. 6, 1914	600 00	
" 22	Dennis Ducharme, Sep. Sec. No. 4, on account, 1914	200 00	
" 28	Adolphe Janisse, Sep. Sec. No. 2, 1914	381 51	
" 25	Emile Lappan, S.S. No. 5, Accom. and Equip., 1914	29 52	
" 30	Clement Janisse, S.S. No. 6, Accom. and Equip., 1914	19 46	
			8,201 00

DEBENTURES AND OVERDUE INTEREST.

1914.			
Jan. 17	Luke Montreuil, No. 7, on Silex Walk	$57 10	
" 2	Jno. Wynne, No. 1, Block E., Front Rd. pavement	666 46	
" 20	Mrs. Geo. Carney, No. 4, Drouillard sewer	75 24	
" 22	R. H. Henkel, No. 1, Cadillac crock	136 44	
Feb. 22	C.M.B.A., No. 3, Sandwich St. pavement	267 89	
	C.O.F., No. 242, No. 3, Sandwich St. pavement	267 89	
	C.M.B.A., No. 3, Sandwich St. pavement	267 89	
	Mr. and Mrs. W. H. Potter, No. 3, Sandwich St. pavement	267 89	
" 1	G. H. Shattuck, No. 6, Little R. Bridge	388 50	
Mar. 19	Cameron Estate, No. 4, Parent outlet	155 92	$38 55
	" " 5, Parent outlet	155 92	27 53
	" " 6, L.R. repair	425 92	116 03
	" " 7, L. R. repair	425 92	85 18
	" " 6, E.M. Imp. Sup.	90 65	24 38
	" " 7, E.M. Imp. Sup.	90 65	17 86
	" " 8, E.M. Imp. Sup.	90 65	11 72

Mar. 19	Cameron Estate, No. 9, E.M. Imp. Sup.	$90 65	$5 93
	" " 10, E.M. Imp. Sup	90 65	46
	" " 4, 2nd Line drain	105 56	30 71
	" " 5, 2nd Line drain	105 56	23 01
	" " 6, Berthiaume	50 00	12 84
	" " 7, Berthiaume	50 00	9 30
	" " 8, Berthiaume	50 00	5 93
	" " 9, Berthiaume	50 00	2 77
	" " 5, Parent Rep.	61 91	13 48
	" " 5, E. Marais Bridge...	66 95	14 59
	" " 6, E. Marais Bridge...	66 95	9 98
	" " 7, E. Marais Bridge...	66 95	5 61
	" " 8, E. Marais Bridge...	66 95	1 52
	" " 4, Desjardines	120 85	29 87
	" " 5, Desjardines	120 85	21 34
	" " 6, Desjardines	120 85	13 29
	" " 7, Desjardines	120 85	5 70
	" " 4, A. Montreuil, Silex.	68 89	15 26
	" " 5, A. Montreuil, Silex.	68 89	10 50
	" " 6, A. Montreuil, Silex.	68 89	6 01
	" " 7, A. Montreuil, Silex.	68 89	1 78
	" " 4, Gouin outlet	117 19	25 96
	" " 5, Gouin outlet	117 19	17 86
	" " 6, Gouin outlet	117 19	10 23
	" " 7, Gouin outlet	117 19	3 00
	" " 3, Lappan & McGill...	514 28	146 47
	" " 4, Lappan & McGill...	514 28	109 08
	" " 5, Lappan & McGill...	514 28	73 81
	" " 6, Lappan & McGill...	514 28	40 52
	" " 7, Lappan & McGill...	514 28	9 13
	" " 1, East Town Line....	254 34	77 24
	" " 2, East Town Line....	254 34	58 48
	" " 3, East Town Line....	254 34	40 78
	" " 4, East Town Line....	254 34	24 08
	" " 5, East Town Line....	254 34	8 46
	" " 1, Silex walk, 100 to 104	190 68	56 96
	" " 2, Silex walk, 100 to 104	190 68	42 95
	" " 3, Silex walk, 100 to 104	190 68	29 73
	" " 4, Silex walk, 100 to 104	190 68	17 25
	" " 5, Silex walk, 100 to 104	190 68	5 50
	" " 2, West Marsh Imp....	193 25	40 51
	" " 3, West Marsh Imp....	193 25	27 29
	" " 4, West Marsh Imp....	193 25	14 89
	" " 5, West Marsh Imp....	193 25	3 12
	" " 2, Silex walk, 151-154..	237 18	49 85
	" " 3, Silex walk, 151-154..	237 18	33 61
	" " 4, Silex walk, 151-154..	237 18	18 28
	" " 5, Silex walk, 151-154..	237 18	3 82
	" " 2, Grand Marais	225 85	48 07
	" " 3, Grand Marais	225 85	32 00
	" " 4, Grand Marais	225 85	17 41
	" " 5, Grand Marais	225 85	3 64
Jan. 25	Ellen A. Montreuil, 5, Silex walk lots, 105 to 116, Con. 1	319 35	6 36
" 20	Ellen A. Montreuil, No. 6, E. Marsh pump..	233 10	1 92
" 25	Ellen A. Montreuil, No. 8, Pil. Tecumseh....	195 22	2 69
July 18	1913, Elizabeth Montreuil, No. 5, West Tecumseh	77 30	55
Feb. 20	B. J. Hines, No. 6, Lachance	109 02	1 46
" 19	B. J. Hines, No. 4, Sandwich St., Silex walk	56 73	
May 26	Mrs. F. Girardot, No. 6, Lassaline	278 00	
Jan. 15	Jno. Wynne, No. 1, Albert Rd., vitrified crock	243 20	
	Ellen A Montreuil, No. 1, Edna St., crock.	154 30	25
	Jno. Wynne, No. 1, Strabane, crock	270 55	
June 9	Cameron Estate, No. 10, Berthiaume	50 00	50
May 14	Mrs. Hy. Montreuil, No. 4, Pratt's Culvert..	68 24	
" 26	Elizabeth Montreuil, No. 6, W. Tec. Rd.....	77 30	
" 25	C.M.B.A., No. 4, Little River	619 78	

July 15	Marie Z. Janisse, No. 3, Lesperance and Church St., Silex walk	$123 69	
Aug. 18	Mr. and Mrs W. H. Potter, No. 4, Tec. Out.	274 76	
" 29	C. H. Kent, No. 3, A. T. Montreuil, Silex	60 97	
" 25	B. H. Scott, No. 1, Pratt's Covered	371 63	
	B. H. Scott, No. 1, East March	331 67	
Feb. 22	Dr. A. D. Potter, No. 3, West March Sup. No. 2	155 40	
July 15	Francois Comartin, No. 3, Tecumseh box culvert	117 36	
Sep. 19	Miss K. Hayden, No. 2, 3rd Con. drain	111 15	
" 25	Cameron Estate, No. 6, Silex walk lots, 100 to 104, Con. 1	190 68	
" 1	Cameron Estate, No. 6, East Town Line	254 34	
" 18	Mrs. Catherine Scott, No. 2, Jenkins Creek drain	291 51	
" 20	Mrs. Victor Janisse, No. 2, Hawkins drain	118 13	
" 17	Mrs. W. H. Potter, No. 1, 2nd Line drain	112 46	
Oct. 12	Cameron Estate, No. 8, A. T. Montreuil, Silex walk	68 89	
	Cameron Estate, No. 8, Gouin Out.	117 19	
" 25	Ellen A. Montreuil, No. 6, Silex walk lots 105 to 116, Front Road	319 35	$1 60
Jan. 4	Mrs. Ellen Montreuil, No. 5, East Marsh	233 10	15 90
Nov. 14	Jno. Wynne, No. 2, Belle Isle, crock	120 29	
	Jno. Wynne, No. 2, East M. Sup., No. 4	169 23	
" 1	Cameron Estate, No. 9, E. Marais bridge	66 95	
" 14	E. J. Scully, No. 2, Cadillac Silex	54 85	
" 12	E. J. Scully, No. 2, L. River Sup.	453 25	
" 20	E. J. Scully, No. 2, Janisse	175 35	
	Jno. Wynne, No. 2, Marentette	193 11	
" 30	Art. St. Louis, No. 7, Maisonville	122 39	
	W. H. Potter, No. 7, St. Louis	169 60	
Dec. 10	Cameron Estate, No. 6, West Marsh	193 25	
	Cameron Estate, No. 6, Silex walk, 151-154	237 18	
	Cameron Estate, No. 6, Grand Marais	225 85	
" 5	W. H. Potter, No. 7, Drouillard Road Silex walk	88 00	
Feb. 1	H. P. Mailloux Estate, No. 10, West Marsh	275 20	15 14
Oct. 29	W. G. & L. S. Potter, No. 4, Alex. St. & Montreuil Ave. Silex	68 05	
	Mr. and Mrs. W. H. Potter, No. 4, Robinet	190 70	
" 1	A. D. Potter, No. 4, East Marsh Top	139 44	
Nov. 9	Dr. G. E. Potter, No. 5, East Marsh Sup.	151 45	
1914.			
Nov. 9	Dr. G. E. Potter, No. 5, West Marsh Sup.	151 45	
	" " 5, Berthiaume	105 64	
	" " 5, Lauzon Cut off	140 55	
Sept. 25	" " 7, Tec. Silex Walk	285 92	
" 25	" " 7, Edna St. and Montreuil Ave. Silex Walk	50 31	
Nov. 30	B. J. Hines, Deb. No. 7, By-law 440, Lachance	109 02	
Dec. 31	B. H. Scott, Deb. No. 2, By-law 563 Pavement Blk. A.	666 46	
" 31	B. H. Scott, Deb. No. 2, By-law 563 Pavement Blk. B.	666 46	
" 31	B. H. Scott, Deb. No. 2, By-law 563, Pavement Blk. C.	666 46	
" 31	B. H. Scott, Deb. No. 2, By-law 563, Pavement Blk. D.	666 46	

Total debentures	$26,009 64
Total interest on debentures	1,697 48

TILE DRAINAGE.

1914.			
Nov. 22	Canadian Bank of Commerce, Coupon 20, Deb. 6	$7 36	
July 2	" " " " 20, Deb. 5	7 36	
Oct. 15	" " " " 14, Deb. 18	7 36	
Sept. 1	" " " " 16, Deb. 16	7 36	
Dec. 15	" " " " 18, Deb. 7	3 36	
" 1	" " " " 17, Deb. 11	7 36	
Feb. 16	" " " " 20, Deb. 1	7 36	
	" " " " 20, Deb. 2	7 36	
	" " " " 20, Deb. 3	7 36	
	" " " " 20, Deb. 4	7 36	
" 1	" " " " 16, Deb. 13	7 36	
	" " " " 16, Deb. 14	7 36	
	" " " " 16, Deb. 12	7 36	
	" " " " 16, Deb. 15	7 36	
" 25	" " " " 17, Deb. 10	7 36	
	" " " " 17, Deb. 9	7 36	
	" " " " 15, Deb. 17	7 36	
" 15	" " " " 17, Deb. 8	7 36	
			$132 48

SILEX WALKS.

1914.			
June 30	O. McKay, plans, etc., Maisonville Road	$42 36	
July 30	Louis Laramie, Court of Rev. on Silex Walks, Maisonville and Lesperance Rd., Church and Jacques Sts. and Bedell Ave.	6 00	
	Ernest Cecile, Court of Rev. on Silex Walks, Maisonville and Lesperance Rd., Church and Jacques Sts. and Bedell Ave.	6 00	
	Laurent Parent, Court of Rev. on Silex Walks, Maisonville and Lesperance Rd., Church and Jacques Sts. and Bedell Ave.	6 00	
	I. Souilliere, Court of Rev. on Silex Walks, Maisonville and Lesperance Rd., Church and Jacques Sts. and Bedell Ave.	6 00	
	P. McKinley, Court of Rev. on Silex Walks, Maisonville and Lesperance Rd., Church and Jacques Sts. and Bedell Ave.	6 00	
	M. S. Clapp, Court of Rev. on Silex Walks, Maisonville and Lesperance Rd., Church and Jacques Sts. and Bedell Ave.	6 00	
	O. McKay, plans and estimates on Maisonville Rd., from cemetry to Tec. Rd.	46 92	
July 30.	O. McKay, plans and estimates on Jos. Janisse, Charlotte and Ellrose	72 00	
	Gilbert Parent, cement walks on plan 679, crossings and alleys for twp.	101 25	
Aug. 15	Laurent Parent, Court of Rev. on Jos. Janisse Ave., Charlotte St. and Ellrose Ave.	4 50	
	Louis Laramie, Court of Rev. on Jos. Janisse Ave., Charlotte St. and Ellrose Ave.	4 50	
	M. S. Clapp, Court of Rev. on Jos. Janisse Ave., Charlotte St. and Ellrose Ave.	4 50	
	P. McKinley, Court of Rev. on Jos. Janisse Ave., Charlotte St. and Ellrose Ave.	4 50	
	Ernest Cecile, Court of Rev. on Jos. Janisse Ave., Charlotte St. and Ellrose Ave.	4 50	
	I. Souilliere, Court of Rev. on Jos. Janisse Ave., Charlotte St. and Ellrose Ave.	4 50	
Sept. 12	O. McKay, plans, surveys on Belleperche Silex Walk	37 36	
" 21	W. Code, plans and surveys on Lesperance and Lachance Walks	68 85	
	R. W. Code, plans and surveys on Church St. and Bedell Ave.	61 75	
	R. W. Code, plans and surveys on Jacques St. Silex Walk	22 25	

Oct. 3	M. S. Clapp, Court of Rev., Belleperche Walk	$3 00	
	L. Parent, Court of Rev., Belleperche Walk	3 00	
	P. McKinley, Court of Rev., Belleperche Walk	3 00	
	L. Laramie, Court of Rev., Belleperche Walk	3 00	
	E. Cecile, Court of Rev., Belleperche Walk	3 00	
" 30	D. Ducharme, inspection on Bedell Ave. and Lesperance Road	40 50	
Nov. 5	O. McKay, plans, Maisonville Road	25 00	
	O. McKay, plans, Belleperche	25 00	
	O. McKay, plans, Ellrose, Jos. Janisse and Charlotte Ave.	25 00	
June 6	Louis Merlo, estimate No. 1, Maisonville Road	836 00	
July 10	O. Sampson, Maisonville Road inspection	15 00	
Aug. 4	Louis Merlo, Maisonville Road, Estimate No. 2	576 13	
June 20	Louis Merlo, Charlotte St., estimate No. 1	718 79	
July 6	Louis Merlo, Charlotte St., Ellrose Ave., and Jos. Janisse Ave., estimate No. 2	1,333 21	
Aug. 4	Louis Merlo, Jos. Janisse Ave., Ellrose and Charlotte St., estimate No. 3	348 88	
July 10	O. Sampson, inspection, Jos. Janisse Ave., Ellrose and Charlotte St.	57 50	
May 1	Gouin & Desjardine, Lachance Subdivision	285 75	
	" " Bedell Ave.	238 00	
	" " Church St.	33 20	
" 14	" " Lachance estimate 1	1,122 32	
" 29	" " Jacques St.	285 88	
	" " Bedell Ave. and Church St.	834 69	
Sept. 22	Merlo & Ray, Belleperche, Subdivision	966 16	
" 22	Merlo & Ray, Belleperche, Subdivision	279 29	
" 12	Jos. M. Daniher, 19 days at $2.75, inspection, Belleperche Subdivision	52 25	
			$8,629 29

PAVEMENT.

1913.			
Dec. 27	D. Langlois, Court of Rev. on box culvert and front road	$1 66	
Nov. 25	Wm. Tuer, grading front road, from Hawkins drain to lot 127	25 25	
" 25	Alex. St. Louis, Hawkins drain to lot 127, inspecting 8 days	24 00	
	Henry Tuer, grading from Hawkins drain to lot 127	12 50	
Sept. 29	Jos. L. Reaume, Strabane Ave. to Hawkins drain	51 64	
Dec. 6	Gouin & Desjardine, balance retained, Strabane to Hawkin	320 00	
" 8	Gouin & Desjardine, estimate No. 6, Hawkins drain to lot 127	4,000 00	
1914.			
Dec. 31	P. McKinley, Court of Rev., Tecumseh Road	3 00	
	M. S. Clapp, Court of Rev., Tecumseh Road	3 00	
	I. Souilliere, Court of Rev., Tecumseh Road	3 00	
	E. Cecile, Court of Rev., Tecumseh Road	3 00	
	L. Parent, Court of Rev., Tecumseh Road	3 00	
Aug. 6	Gouin & Desjardine, Estimate 1, Walker Road	624 37	
" 22	Gouin & Desjardine, estimate 2, Walker Road	2,243 98	
" 26	Jos. Greenbury, inspector, Walker Road	100 00	
" 31	Jos. Greenbury, Inspector, Walker Road	104 00	
Feb. 21	Gouin & Desjardine, estimate 7, front road, Hawkins to lot 127	1,000 00	
May 15	Gouin & Desjardine, balance in full, Hawkins drain to lot 127	307 43	
Sept. 29	Merlo, Merlo & Ray, estimate 1, Tecumseh Road pavement	2,110 30	
Oct. 13	Merlo, Merlo & Ray, estimate 2, Tecumseh Road Pavement	4,620 90	

Oct. 24	Merlo, Merlo & Ray, estimate 3, Tecumseh Road pavement	$5,343 04	
Nov. 6	Merlo, Merlo & Ray, estimate 4	4,380 52	
" 30	Merlo, Merlo & Ray, estimate 5	270 63	
Dec. 2	Merlo, Merlo & Ray, estimate 6	3,478 11	
" 15	Merlo, Merlo & Ray, ditching and filling in sides, Tecumseh Road pavement	558 83	
" 16	Merlo, Merlo & Ray, estimate No. 7, and final Tecumseh Road pavement	703 23	
			$30,295 39

LOANS.

1914.			
Mar. 26	Mrs. Catherine Scott, note, Aug. 23, 1913, 6½%	$1,000 00	
" 26	Peter McKinley, Aug. 23, 1913 6½%	3,000 00	
" 26	Peter McKinley, Oct. 24, 1913, 7%	600 00	
	Sawyer, Massey Co., road grader	250 00	
May 14	Louis Tino, Sept. 12, 1913	2,500 00	
Dec. 31	M. S. Clapp, Dec. 1, 1914, 1 month, 8%	1,000 00	
			$8,350 00

INTEREST ON LOANS.

1914.			
Jan. 31	Home Bank on overdraft, January	$44 75	
Feb. 28	" " February	1 25	
Mar. 31	" " March	6 85	
Apr. 30	" " April	9 89	
May 31	" " May	24 10	
June 30	" " June	39 14	
July 31	" " July	45 70	
Aug. 31	" " August	63 64	
Sept. 30	" " September	93 91	
Oct. 31	" " October	93 95	
Nov. 30	" " November	92 10	
Mar. 26	Mrs. Catherine Scott, Aug. 23, 1913, 6½% on $1,000.00	38 28	
	Peter McKinley, Aug. 23, 1913, 6½% on $3,000.00	114 85	
	Peter McKinley, Oct. 24, 1913, 7% on $600	17 60	
Dec. 31	M. S. Clapp, Dec. 1, 1914, 8% on $1,000.00	6 66	
Jan. 30	Emanuel Parent, Oct. 24, 1913, to Feb. 24, 1914, 7% on $5,000.00	116 66	
	Dave Campeau, Oct. 22, 1913, to Feb. 22, 1914, $1,200.00 at 7%	28 00	
Feb. 1	Louis Tino, 4 mos., 25 days, 7%	70 60	
May 14	Louis Tino, Feb. 6, 1914, to May 14, 1914, 7%, $2,500.00	46 04	
	Clarence Milligan, Oct. 22, 1913, to May 14, 1914, 7%, $4,000.00	157 98	
	Christ. Lassaline, Nov. 15, 1913, to May 15, 1914, 7%, $3,000.00	105 00	
" 29	Alma Mallioux, Sept. 12, 1913, to May 29, 1914. 7% $2,000.00	99 11	
June 4	Em. Parent, Feb. 24, 1914, to June 4, 1914, 7%, $5,000.00	97 20	
Dec. 23	Em. Parent, June 4, 1914, to Dec. 4, 1914, 7%, $5,000	162 50	
			$1,575 76

BOARD OF HEALTH.

1913.			
Nov. 23	Ed. Thibert, provisions for G. Lesperance, smallpox	$3 25	
1914.			
Feb. 17	Louis Laramie, one meeting	2 00	
	L. Parent, one meeting	2 00	
	Arzas Drouillard, one meeting	2 00	
	Arzas Drouillard, placarding	5 00	
	Dr. P. Poisson, one meeting	2 00	
	W. A. Pond, supplies	2 25	
	F. H. Laing, supplies	5 00	

Apr. 29	Louis Laramie, one meeting	$2 00	
" 29	Laurent Parent, one meeting	2 00	
	Arzas Drouillard, one meeting and two smallpox cases	20 25	
	Page Lebouef Co., groceries	34 75	
" 4	Calix Labute, help to pay expense incurred by disease	50 00	
May 29	Dr. G. Lacossi, one meeting	2 00	
	Laurent Parent, one meeting	2 00	
May 29	Louis Laramie, one meeting	2 00	
	Arzas Drouillard, one meeting	2 00	
	Dr. P. Poisson, one meeting	2 00	
	Dr. P. Poisson, care of Henin, scarlet fever case	9 50	
	P. Lachane, milk, J. Richard	1 60	
July 17	Laurent Parent, one meeting	2 00	
	Dr. G. Lascossi, services	40 00	
	Parent Bros., goods, A. Lambert	1 95	
	Arzas Drouillard, disinfecting scarlet fever cases	38 20	
	Arzas Drouillard, one meeting	2 00	
	Jacques, Lauzon, help fever	12 00	
	Miss McLean, nurse for Wm. Renaud, tuberculosis	15 00	
	Louis Laramie, one meeting	2 00	
	Dr. G. Lacossi, one meeting	2 00	
	Parent Bros., groceries for Mrs. J. Richard	35 50	
Nov. 2	Laurent Parent, one meeting	2 00	
	Dr. G. Lacossi, care of Moise Hebert	25 00	
	" " " A. Labute	25 00	
	" " " Mrs. Richard	10 00	
	" " " Jas. Drouillard	20 00	
	" " " Ad. Lambert	25 00	
	Dr. G. Lacossi, one meeting	2 00	
	Louis Laramie, one meeting	2 00	
	Dr. C. W. Hoare, attending Ad. Labute	25 00	
	Dr. C. W. Hoare, attending A. Drouillard	26 00	
	Dr. C. W. Hoare, attending smallpox	4 00	
	F. H. Laing, account rendered, Aug. 31, 1914	1 25	
	Arzas Drouillard, placarding	5 00	
	Arzas Drouillard, one meeting	2 00	
			$478 50

MISCELLANEOUS.

1913.			
Dec. 15	Albert Marantette, sheep killed	$6 66	
1914.			
Jan. 26	Peter McKinley, refund of 11 days statute labor and one dog	12 00	
	Alex. Janisse, refund, Lauzon drain	5 24	
	Alex. Janisse, refund, Little River	0 81	
	B. Hines, extra charges S. labor	1 00	
	Frank Morand, overcharge, school tax	6 51	
" 16	Nap Lamar, overcharge, Maisonville drain	4 35	
" 12	Nap Lamar, overcharge, taxes	8 36	
Feb. 2	Fred. O. Lewis, overcharge, Janisse drain	0 33	
	Fred. O. Lewis, overcharge, Hawkins drain	0 80	
" 16	E. Souilliere, overcharge, Little 10th Con.	6 11	
	I. Souilliere, overcharge, taxes, 1913	2 30	
	Edward Thibert, overcharge, taxes, dog	1 00	
Mar. 30	Vegetable Growers' Association, grant, 1914	35 00	
	D. Lappan, overcharge, Marais Bridge	0 65	
	Bert. Lauzon, overcharge, Berthiaume for 1911, 1912, and 1913	3 00	
Mar. 30	John Menard, telephone use, 1913	15 00	
	Laurent Parent, to Ottawa, Good Roads	16 00	
	Ernest Cecile, to Ottawa, Good Roads	16 00	
	P. McKinley, to Ottawa, Good Roads	16 00	
	Albert Parent, refund day and statute labor	2 50	
" 16	Laurent Parent, to London *re* Hydro	6 00	
	Ernest Cecile, to London, *re* Hydro	6 00	

Apr. 13	E. Soulliere, handcuffs	$5 00	
May 29	Jos. A. St. Louis, refund of statute labor and interest	15 48	
Aug. 25	Windsor, North Essex Agricultural Society	25 00	
Sep. 24	Raymond St. Louis, overcharge on Lachance Drain	2 84	
Oct. 30	Ont. Corn Growers' Association, grant, 1914	25 00	
Nov. 21	Louis Laramie, Reg. B. D. and M.	6 00	
Dec. 31	P. McKinley, overcharge on 1914 taxes, Berthiaume Drain	2 59	
" 15	David Lappan, overcharge, Tec. Pit Drain	4 26	
	David Lappan, overcharge, E. Marais	0 65	
" 31	Isidore Gouin, overcharge, taxes	9 66	
	Wm. Renaud, overcharge, taxes	16 25	
" 15	Alex. Campeau, statute labor, 1913, performed	4 00	
Jan. 26	Dr. P. Poisson, refund, one dog	1 00	
			$289 36

BAILLARGEON DRAIN BY-LAW 592.

1913.			
Dec. 27	I. Souilliere, commission	$12 50	
1914.			
Feb. 16	Moise Lesperance, work	25 00	
" 2	Jos. Tousignant, form bridge	20 00	
" 16	Jos. Tousignant, spreading earth	7 00	
June 15	Gil. Baillargeon, hauling earth	15 00	
Sept. 12	G. Adam, building sheet piling at outlet	30 00	
Dec. 15	M. F. Lesperance, estimate No. 1, final	24 50	
Jan. 7	Louis Merlo, estimate No. 3,	40 00	
Aug. 27	Louis Merlo, concrete bridge, Lesperance Road	145 00	
Dec. 16	Merlo, Merlo & Ray, estimate No. 4, and final	69 00	
			388 00

BELLEPERCHE DRAIN D. AND W.

1914.			
May 11	Owen McKay, award and charge to interested parties	$26 00	
			$26 00

BOX CULVERT, EAST SIDE LESPERANCE ROAD, BY-LAW 584.

1914.			
Jan. 26	Owen McKay, commission	$67 83	
1913.			
Dec. 27	D. Langlois, Court of Revision	1 67	
			$69 50

BOX CULVERT, WEST SIDE LESPERANCE ROAD, BY-LAW 583.

1914.			
Jan. 26	Owen McKay, commission	$25 00	
1913.			
Dec. 27	D. Langlois, Court of Revision	1 67	
			$26 67

COSGRAIN DRAIN BY-LAW 444.

1914.			
Mar. 2	Dolphus Langlois, removing dirt	$0 50	
			$0 50

Christie Drain.

1914.

Nov. 20	Wm. Robinson, estimate No. 1	$90 00	
Dec. 23	Wm. Robinson, estimate No. 2	150 00	
			$240 00

East Town Line Drain By-law, 466.

1914.

Nov. 21	Dennis Campeau, work, 75% drain and 25% to township	$92 90	
Dec. 1	Dennis Cameron, repairs, 25% to drain, balance to be charged to Maidstone Township	37 00	
			$129 90

East Marsh Drain.

1914.

Mar. 16	P. McKinley, salary	$60 00	
May 29	J. T. Wing & Co., belt and repairs, engine	39 17	
	Page, Lebouef & Co., supplies	0 88	
Dec. 31	Jno. Osborne, hauling coal and wood	8 00	
	P. McKinley, commission	10 00	
	J. B. Sequin, 10 hours pumping	2 50	
Jan. 26	Page, Lebouef & Co., 15 tons, 690 lbs. coal at $4.40	67 52	
	Dolphus Langlois, lumber	5 00	
	Isidore Gouin, hauling coal	3 50	
	John Sequin, hauling coal	4 45	
" 10	W. S. & A. Ry., power	489 50	
Feb. 2	Jno. Sequin, work	1 60	
Mar. 6	Alex. Parent, work	2 00	
	Wm. Renaud, work	2 00	
	Gouin & Desjardine, work	84 65	
" 18	Peter Brouillette, 60 hours pumping	18 00	
" 19	Jno. B. Sequin, 180 hours pumping	36 00	
	Jno. B. Sequin, ½ day team work	2 50	
	Jno. B. Sequin, rep. engine and help	13 60	
July 30	Peter Laforet, attending flood gate	4 00	
Aug. 18	Isidore Gouin, ½ day team work	2 50	
" 18	Isidore Gouin, 56 ft. lumber	1 96	
Sept. 3	Jno. Sequin, 8 days pumping	20 00	
Nov. 5	Jno. B. Sequin, 148 hours pumping	39 00	
	Jno. B. Sequin, repairs, engine	6 90	
Dec. 15	Isidore Gouin, ½ day team work	2 50	
" 15	Jos. Morand, ½ day team work	2 50	
	Maurice Renaud, services in 1912, order of I. Souilliere	3 00	
			$933 23

1914.

Gouin Drain.

Dec. 1	Wm. Renaud, 62 rods ditching	$55 00	
			$55 00

Hawkin Drain By-law 528.

1914.

Feb. 2	Jos. P. Belleperche, 2 form bridges	$84 30	
			$84 30

Jenkins Creek Culvert By-law 545 and 546.

1914.

Mar. 16	Cadwell Sand & Gravel Co., balance	$100 00	
			$100 00

Little 10th Con. Drain.

1914.			
Jan. 19	Albert Mahoney, enlarging one bridge on Lauson Road	$15 00	
Feb. 16	E. Souilliere, spreading earth and 48 rods fence	20 20	
	Louis Lemire, spreading earth and replacing fence ..	41 40	
			$76 60

Little River Drain By-law 374.

1914.			
Nov. 21	Jos. Gouin, in full for work	$49 00	
			$49 00

Maisonville Road Drain By-law 614.

1914.			
Nov. 12	I. Souilliere, Court of Revision	$3 00	
	E. Cecile, Court of Revision	3 00	
	L. Parent, Court of Revision	3 00	
	Louis Laramie, Court of Revision	3 00	
	M. S. Clapp, Court of Revision	3 00	
	P. McKinley, Court of Revision	3 00	
	M. Landry, Court of Revision	1 00	
" 5	Owen McKay, plans, surveys, etc.	57 75	
Dec. 15	Wm. J. Wilson, part payment	300 00	
" 31	Ernest Cecile, commission	20 00	
Nov. 30	Louis Merlo, work, 324 rods	320 00	
Dec. 16	Merlo, Merlo & Ray, estimate No. 2, and final	80 00	
			$796 75

Marentette Drain By-law 551.

1914.			
Jan. 26	Paul St. Amour, land taken and one bridge	$19 86	
	Paul Binbette, land and one bridge	22 90	
	Albert Marentette, land and one bridge	26 75	
	Fred Lassaline, land and one bridge	7 75	
	Dennis Dufoux, land and one bridge	19 45	
1913.			
Dec. 15	Fred. Lassaline, land and one bridge	16 00	
" 15	Fred. Lassaline, spreading earth	15 00	
1914.			
Mar. 2	Emile Lappan, fence and one bridge	24 55	
			$152 26

Parent Drain By-law 601.

1914.			
Aug. 15	Dolphus Laforet, cutting weeds	$5 00	
Oct. 2	Denis Beahan estimate No. 1	300 00	
Nov. 24	Denis Beahan, estimate No. 2	100 00	
Aug. 5	Court of Revision	9 00	
			$414 00

Russette Drain By-law 600.

1914.			
Sept. 12	Laurent Parent, Court of Revision	$3 00	
	Louis Laramie, " "	3 00	
	M. Landry, " "	1 00	
	Ernest Cecile, " "	3 00	
	P. McKinley, " "	3 00	
	O. McKay, plans, profiles, etc.	65 00	
	I. Souilliere, Court of Revision	3 00	
	M. S. Clapp, Court of Revision	3 00	
Dec. 15	Clement Janisse, 2 bridges allowed	32 50	

Dec. 31	Mrs. Nap. Revard, 1 bridge allowed	$16 25	
	V. Joinville, 2 bridges allowed	32 50	
	Denis St. Louis, 1 bridge allowed	16 25	
	Albert Langlois, " "	16 25	
	E. Charette, " "	16 25	
	Frank St. Louis, " "	16 25	
	Alex. St. Louis, " "	16 25	
Oct. 3	Louis Lamant, estimate No. 1	125 00	
" 23	Hy. Trespanier, estimate No. 1, balance of Lamant contract	65 00	
" 30	Ben. Weston, estimate, No. 2	150 00	
Nov. 19	Henry Trespanier, estimate No. 1	300 00	
	Henry Trespanier, final estimate No. 2	94 36	
	Ben. Wilson, estimate No. 3	150 00	
Dec. 15	Israil Souilliere, commission	29 00	
" 31	Jos. Rivard, one bridge	16 25	
Dec. 16	Merlo, Merlo & Ray, estimate No. 1 and final	27 00	
Oct. 14	Ben. Watson, estimate No. 1	120 00	
			$1,323 11

2ND LINE DRAIN EXT. BY-LAW 580.

1914.			
July 30	Emile Lappan, spreading earth	$50 00	
			$50 00

ST. LOUIS DRAIN EXT. BY-LAW 599.

1914.			
Sept. 12	Denis Beahan, part payment	$225 00	
Dec. 15	Dan. Belleperche, damage to lands	150 00	
Sept. 22	Denis Beahan, estimate No. 2	224 00	
Oct. 29	Denis Beahan, estimate No. 3	100 00	
	Jos. J. Parent, estimate No. 1	205 19	
Nov. 6	F. Reaume, work and allowed bridge	35 90	
" 7	Jos. J. Parent, work and allowed bridge	35 90	
" 23	E. Dumouchelle, work and allowed bridge	35 90	
Dec. 12	Dol. Langlois, 3 bridges and allowed land	182 50	
" 15	I. Souilliere, commission	27 50	
" 18	Denis Beahan, estimate No. 4	78 00	
			$1,299 89

3RD CON. DRAIN BY-LAW 547.

1914.			
Mar. 30	Fred. Lassaline, allowed fence	$16 50	
May 11	A. Triolet, work	12 00	
			$28 50

TECUMSEH OUTLET BY-LAW 507.

1914.			
Oct. 16	Gouin & Desjardine, work	$60 00	
" 30	Adolphe Laforet, cutting weeds	2 50	
Nov. 5	Adolphe Lesperance, ditching	21 42	
			$83 92

WEST MARSH DRAIN.

1914.			
Apr. 13	Ed. Tino, 36 hours work	$5 40	
Feb. 28	Louis Tino, pumping and repairing new wheel	13 55	
Apr. 13	Grover Scott, 195 hours pumping	29 25	
	Grover Scott, cleaning pump house	2 00	
May 26	Ed. Tino, 26 hours pumping	3 90	
June 4	J. T. Wing & Co., belt	27 72	
" 5	Park Bros., repairing pump and new wheel	45 86	
Sept. 9	J. E. Banwell, pump and tubing	9 00	
			$136 68

Total disbursements $106,789 78

TOWNSHIP OF SANDWICH EAST.

Schedule No. 3.

Arrears of Taxes in County Treasurer's Office.

December 31st, 1914.

	Acres.		Taxes
Con. 1, N.E. Pt., 105, Jas. Lacroix	1	$2 86	1913
" 1, S.M. Pt., 129, D. A. Lochibler	12		
" 1, N.W. Pt. 129, D. A. Lochibler	74	145 27	1912
" 1, S. Pt., 150, Mrs. Julia Richards	⅛	14 67	1912
" 1, S. Pt., 150, Mrs. Julia Richards	½	16 21	1913
" 1, Pt. 132, Wm. Taylor	100/60	10 81	1913
" 1, S. Pt., 150, Mrs. Mary Petrie	50/300	9 48	1913
" 2, N.E. Pt., 140, Dan Hebert	4	4 13	1912
" 1, N.E. Pt., 122, Hy. Mallioux, Estate	72		
" 1, N.W. Pt, 126, " "	4	208 31	
" 1, N.W. Pt, 140, " "	12		
" 1, N. Pt. 127, House, Hy Mallioux, Estate			
" 1, N. Pt. 138, Jno. Martin	House	4 13	1912
" 1, N.E. Pt. 114, N. Richards	5	76 47	1913
" 2, N.E. Pt., 86, Jno. Wells, Paid Jan. 29, 1915	¾	5 08	1912
" 2, N.E. Pt. 86, " " 29, 1915	¾	9 04	1913
Grand Trunk Railway (since paid)		139 98	1913
" 1, N. Pt. 111, Barnaby Janisse, Paid Feb. 6, 1915	24	24 28	1913
" 1, N.W. Pt. 122, Eug. Mallioux	69	74 28	1912
" 1, " 122, "	69	116 39	1913
" 1, N.E. Cor. 122, "	100/150	16 22	1912
" 1, Pt. N. Pt. 136, Geo. Brewden	50/100	9 81	1912
" " 136, "	50/100	11 08	1913
" 1, N. Pt. 133, Jno. Schugg	300 Ft.	9 22	1912
" 1, N.M. Pt. 126, Adolphe Mallioux	40	40 53	1912
" N.M. Pt. 126, and S.M. Pt. 127, Adolphe Mallioux	40	85 97	1913
" 1, S.M. Pt. 127, Adolphe Mallioux	32	59 68	1912
" 1, N. Pt. 126, "	3¾	3 73	1912
" 1, " 126, "	3¾	2 71	1913
" 1, S.M. Pt. 150, Jno. Dugol	88 Ft.	15 85	1912
" 2, N.M. Pt. 134, Mrs. D. Soulliere	9	12 93	1912
" 2, N.M. Pt. 92, Gordon Arnold	19	15 67	1912
" 1, Pt. 137, Em. Laforet	House	1 54	1912
" 1, N. Pt. 140, Chas. Labute	House	1 54	1912
" 1, N.W. Pt. 155, Mrs. M. Dunk	50/220	7 67	1913
" 1, N. Pt. 136, Wm. Mortimer	50/100	11 08	1913
" 1, " 129, Wm. Blay	100/100	12 93	1913
" 1, N. Pt. 126 and 127, Ad. Mallioux	100/200	9 99	1913
" 1, N.P. 126, Ad. Mallioux	50/100	2 04	1913
" 1, N. Pt. 121, R. H. Bailey	75/600	12 16	1913
" 1, N.M. Pt. 121, O. Atkinson	70/600	10 71	1913
" 1, N.M. Pt. 151, Reaume	5	4 73	1913
" 1, N.M. Pt. 151, T. E. Thompson	5	4 45	1913
" 1, S. Pt. 152, Elizabeth Simpson	18	17 75	1913
" 1, N.E. Pt. 109, H. J. Ling	4	9 31	1913
" 1. S.M. Pt. 134, Sam. Souilliere	18	27 52	1913
" 1, N.W. Pt. 114, N. Judson	300/200	142 95	1913
" 1, S.W. Pt. 101, Jos. A. Pratt	12	22 10	1913
		$1,443 26	

TOWNSHIP OF SANDWICH EAST.

Schedule No. 4.

LIABILITIES FOR TOWNSHIP'S SHARE OF LOCAL IMPROVEMENTS.

DRAINS, WALKS, ETC.

By-Law.	Undertaking.	Debenture.	Township Portion.
398	Tecumseh Pilette Drain	$195 22	$69 99
400	East Marias Drain	66 95	25 51
410	Gouin Drain	117 19	38 90
405	A. Montreuil Silex	68 89	Nil.
418	L. Montreuil Silex	57 10	Nil.
435	Tecumseh Silex	285 92	Nil.
436	Edna St. Silex	50 31	Nil.
450	E. Drouillard Road	108 31	Nil.
437	Drouillard Road Silex	88 00	Nil.
440	Lachance Drain	109 02	24 15
445	St. Louis Drain	169 60	31 46
447	E. Marsh Rep. Drain	233 10	Nil.
450	Little River Bridge	388 50	388 50
458	Lassaline Drain	278 00	38 89
459	W. Tecumseh Drain	77 30	30 14
466	E. Town Line Drain	254 34	59 57
468	St. Luke Rd. Silex	83 93	5 56
467	Sandwich St. Silex L., 100 to 104	190 68	13 79
469	" " 105 to 116	319 35	4 88
479	Grand Marias Drain	255 85	21 88
472	West Marsh Imp. Drain	193 25	48 34
471	Sandwich St. Silex, 151 to 154	237 18	64 75
491	Berthiaume Drain	105 64	21 54
499	Sandwich St. Silex Special	56 73	6 66
504	Little River Dredging	619 78	122 88
502	Pratts Covered Drain	68 24	4 01
498	Drouillard Road Sewer	75 24	6 48
511	East Marsh Top Drain	139 44	3 89
507	Tecumseh Outlet Rep. Drain	274 76	143 61
514	Alexandra St. Silex	68 05	16 87
515	Robinet Drain	190 70	36 50
518A.	Sandwich St. Pavement	267 89	64 78
" B.	" "	267 89	64 78
" C.	" "	267 89	64 78
" D.	" "	267 89	64 78
519	W. Marsh Sup. Drain	155 40	38 85
524	A. T. Montreuil Silex	60 97	18 45
526	E. Lesperance and Church St. Silex	123 69	26 36
525	E. Lesperance and S. Tec. Rd., Box C.	117 36	30 85
546	Jenkins Creek Drain	291 51	57 80
528	Hawkins Drain	118 13	4 04
547	3rd Con. Drain	111 15	27 84
556	Little River Drain	453 25	140 09
557	E. Marsh Sup. 4 Drain	169 23	35 28
554	Cadilac St. Silex	54 85	Nil.
555	Belle Isle Ave. Silex	120 29	76
551	Marentette Drain	193 11	56 46
552	Janisse Drain	175 35	7 06
563A.	Front Road Pavement	666 46	839 92
" B.	" "	666 46	
" C.	" "	666 46	
" D.	" "	666 46	
" E.	" "	666 46	
564	Edna St. Crock Sewer	154 30	41 71
566	Cadilac "	136 44	25 90
565	Albert "	243 20	24 75
567	Strabane Ave. Crock Sewer	270 55	106 10
572	East Marsh Imp.	331 67	71 80
572	Pratt Covered Drain	371 63	91 34

By-Law.	Undertaking.	Debenture.	Township Portion.
576	2nd Line Drain	$112 46	$38 70
583	W. Lesperance Box Culvert	112 65	51 24
584	E. Lesperance Box Culvert	250 75	101 88
590	River Front Pavement	2,904 97	774 18
592	Baillurgion Drain	95 81	36 74
599	St. Louis Drain	193 01	40 29
600	Russette Drain	215 47	46 44
601	Parent Outlet Drain	92 65	17 04
602	Silex Walk, Joe Janisse Consolidated, Charlotte Maisonville Allrose Ave.	559 84	37 65
			$4,277 39

This will be considerably increased when Tecumseh Road and other pavements are completed and debentures issued for them and for drains for which debentures have not yet been sold.

TOWNSHIP OF SANDWICH EAST.

Schedule No. 5.

Debentures Overdue and Unpaid.

As at December 31st, 1914.

By-Law.	Undertaking.	Due.	Principal and Interest.	Principal Only.
398	Tecumseh Pilette Drain	Nov. 1, 1914	$195 22	$177 07
447	East Marsh Rep. Drain	Nov. 30, 1914	233 10	199 77
418	L. Montreuil Silex Walk	Dec. 22, 1914	57 10	49 33
470	St. Luke Road, Silex Walk	Sept. 25, 1914	83 93	65 74
563E.	Front Road Pavement	Dec. 31, 1914	666 46	411 63
580	Union School Section No. 20		411 85	171 85
			$1,647 66	$1,075 39

TOWNSHIP OF SANDWICH EAST.

Schedule No. 6.

Debentures Levied for on 1914 Roll Which do not Mature Till 1915.

By-Law.	Undertaking.	Due.	Principal and Interest.	Principal Only.
398	Tecumseh Pilette Drain	Nov. 1, 1915	$195 22	$186 02
400	East Marias Bridge	Nov. 1, 1915	66 95	63 79
410	Gouin Drain	Oct. 12, 1915	117 19	106 30
435	Tecumseh Silex Walk	Sept. 25, 1915	285 92	246 99
458	Lassaline Drain	May 26, 1915	278 00	261 23
459	W. Tecumseh Drain	May 26, 1915	77 30	73 20
469	Sandwich St. Silex Walk	Sept. 25, 1915	319 35	262 72
491	Berthiaume Drain	Nov. 9, 1915	105 64	95 84
504	Little River Dredging	Nov. 25, 1915	619 78	462 48
511	East Marsh Top Drain	Oct. 1, 1915	139 44	104 55
507	Tecumseh Outlet Repair	Aug. 6, 1915	274 76	205 03
519	West Marsh No. 2 Drain	Feb. 22, 1915	155 40	110 44
526	E. Lesperance Road and Church St. Silex Walk	July 15, 1915	123 69	68 88
525	S. Tecumseh Box Culvert	July 15, 1915	117 36	65 35
528	Hawkins Drain	Sept. 20, 1915	118 13	62 65
547	3rd Con. Drain	Sept. 19, 1915	111 15	75 22

By-Law.	Undertaking.	Due.	Principal and Interest.	Principal Only.
556	Little River Supy. Drain	Nov. 12, 1915	$453 25	$306 78
557	East Marsh Supy. 4 Drain	Nov. 14, 1915	169 23	114 54
552	Janisse Drain	Nov. 20, 1915	175 35	118 68
572	East Marsh Imp.	Aug. 25, 1915	331 67	204 85
576	2nd Line Drain	Sept. 17, 1915	112 46	81 57
564	Edna St. Crock Drain	Jan. 15, 1915	154 30	95 30
566	Cadilac St. Crock Drain	" 15, 1915	136 44	84 26
565	Albert St. Crock Drain	" 15, 1915	243 20	150 20
567	Strabane St. Crock Drain	" 15, 1915	270 55	167 10
584	E. Lesperance Road Box Culvert	" 15, 1915	250 75	112 32
583	W. Lesperance Road Box Culvert	" 15, 1915	112 65	50 47
590	River Front Pavement	" 15, 1915	2,904 97	1,700 65
592	Baillargeon Drain	Nov. 16, 1915	95 81	56 09
599	St. Louis Drain	" 16, 1915	193 01	118 49
600	Russette Drain	" 16, 1915	215 47	126 15
601	Parent Outlet Relief Drain	" 16, 1915	92 65	54 24
602	Consolidated Silex Walk	" 16, 1915	559 84	327 75
405	A. Montreuil, Silex Walk	Oct. 12, 1915	68 89	62 49
436	Edna St. and Maisonville Silex Walk	Sept. 25, 1915	50 31	43 54
437	Drouillard Road Silex Walk	Dec. 5, 1915	88 00	75 83
468, 470	St. Lukes Road Silex Walk	Sept. 25, 1915	83 93	69 03
467	Sandwich St., Lots 100 to 104, Silex Walk	" 25, 1915	190 68	156 87
499	Sandwich St. Special Silex Walk	Feb. 19, 1915	56 73	42 34
502	Pratts Drain	May 14, 1915	68 24	31 29
498	Drouillard Road Drain	Jan. 10, 1915	75 24	56 15
514	Alexander St. and Montreuil Ave. Silex Walk	Oct. 29, 1915	68 05	50 81
518A.	Sandwich St. Pavement	Feb. 12, 1915	267 89	149 17
" B.	" "	" 12, 1915	267 89	149 17
" C.	" "	" 12, 1915	267 89	149 17
" D.	" "	" 12, 1915	267 89	149 17
545	Jenkins Creek Covered Drain	Sept. 18, 1915	291 51	154 58
554	Cadilac St. Silex Walk	Nov. 14, 1915	54 85	37 13
555	Belle Isle Ave. Silex Walk	" 14, 1915	120 29	31 42
			$11,865 16	$7,778 29

TOWNSHIP OF SANDWICH EAST.

Schedule No. 7.

AMOUNTS DUE TO SANDWICH EAST BY FORD CITY TO BE PAID TO SANDWICH EAST ON OR BEFORE

December 31st in Each Year.

	On Debentures.	Share of Township Portion of Local Improvements.	Total
1915	$ 4,908 00	$ 818 69	$ 5,726 69
1916	4,839 11	801 43	5,640 54
1917	4,636 34	801 43	5,437 77
1918	4,092 03	676 60	4,768 63
1919	4,092 03	621 02	4,713 05
1920	3,976 93	540 01	4,516 94
1921	3,925 74	513 67	4,439 41
1922	3,751 36	437 24	4,188 60
1923	1,152 90	114 46	1,267 36
1924	1,152 90	114 46	1,267 36
1925	1,152 90	114 46	1,267 36

	On Debentures.	Share of Township Portion of Local Improvements.	Total.
1926	$340 46	$24 18	$364 64
1927	64 23	1 14	65 37
1928	64 23	1 14	65 37
1929	64 23	1 14	65 37
	$38,213 39	$5,581 07	$43,794 46

Amount due from Ford City, Dec. 31, 1914	$5,782 69
Dec. 31, 1914, By Cash on Account	3,000 00
This was paid January 31st, 1915	$2,782 69

It is included as an Asset as at December 31st, 1914.

TOWNSHIP OF SANDWICH EAST.

Schedule No. 8.

Debenture Liability.

As at December 31, 1914.

By-Law.		Annual Amount.	Last Maturity.	Unpaid.	Total.	Principal Only.
398	Tecumseh Pilette Drain	$195 22	Nov. 1, 1915	2	$390 44	$363 09
400	East Marias Bridge	66 95	" 1, 1915	1	66 95	63 79
410	Gouin Drain	117 19	Oct. 12, 1916	2	234 38	217 86
405	A. Montreuil, Silex	68 89	" 12, 1916	2	137 78	127 96
440	Lachance Drain	109 02	Nov. 30, 1917	3	327 06	266 16
447	E. Marsh Rep. Drain	233 10	" 30, 1917	4	932 40	826 63
418	L. Montreuil, Silex	57 10	Dec. 22, 1916	3	171 30	155 52
436	Edna St. Silex	50 31	Sep. 25, 1917	3	150 93	135 49
435	Tecumseh St. Silex	285 92	" 25, 1917	3	857 76	778 72
450	E. Drouillard Rd. Silex	108 31	Dec. 30, 1917	3	324 93	295 00
437	E. Drouillard Rd. Silex	88 00	" 5, 1917	3	264 00	243 44
450	Little River Bridge	388 50	Feb. 1, 1918	4	1,554 00	1,377 72
458	Lessaline Drain	278 00	May 26, 1915	1	278 00	261 23
459	W. Tecumseh Drain	77 30	" 26, 1915	1	77 30	73 20
468 470	St. Luke Rd. Silex	83 93	Sep. 25, 1918	5	419 65	363 26
466	East Town Line Drain	254 34	" 1, 1918	4	1,017 36	902 02
467	Sandwich St. Silex Lots 100 to 104.	190 68	" 25, 1918	4	762 72	676 21
469	Sandwich St. Silex Lots 105 to 116.	319 35	" 25, 1918	4	1,277 40	1,132 55
479	Grand Marias Drain	225 85	Dec. 10, 1918	4	903 40	800 55
472	West Marsh Dredging	193 25	" 10, 1918	4	773 00	685 27
471	Silex, Lots 151 to 154	237 18	" 10, 1918	4	948 72	841 12
491	Berthiaume Drain	105 64	Nov. 9, 1916	2	211 28	196 03
499	Sandwich St. Silex, Special	56 73	Feb. 19, 1920	6	340 38	287 95
504	Little River Dredging	619 78	May 25, 1920	6	3,718 68	3,145 99
502	Pratt's Covered Drain	68 24	" 14, 1930	16	1,091 84	739 05
498	Drouillard Rd. Sewer	75 24	Jan. 10, 1920	6	451 44	381 90
511	East Marsh Top Drain	139 44	Oct. 1, 1920	6	836 64	707 83
507	Tecumseh Outlet Rep. Drain	274 76	Aug. 6, 1920	6	1,648 56	1,394 67
514	Alexander St. and Montreuil Ave. Silex	68 05	Oct. 29, 1920	6	408 30	344 83
515	Robinet Drain	190 70	Oct. 29, 1920	6	1,144 20	968 04
518	A. Sandwich St. Pavement	267 89	Feb. 22, 1926	12	3,214 68	2,374 38
518	B. " " "	267 89	" 22, 1926	12	3,214 68	2,374 38
518	C. " " "	267 89	" 22, 1926	12	3,214 68	2,374 38
518	D. " " "	267 89	" 22, 1926	12	3,214 68	2,374 38
519	W. Marsh Sup. 2	155 40	Feb. 22, 1921	7	1,087 80	899 25
524	A. T. Montreuil Silex	60 97	Aug. 15, 1926	12	731 64	540 42

By-Law.		Annual Amount.	Last Maturity.	Unpaid.	Total.	Principal Only.
526	E. Lesperance & Church St. Silex	$123 69	July 15, 1926	12	$1,484 28	$1,096 32
525	E. Lesperance & S. Tecumseh Box C.	117 36	" 15, 1926	12	1,408 32	1,040 28
546	Jenkins Creek Drain	291 51	Sep. 18, 1927	13	3,789 63	2,738 67
528	Hawkins Drain	118 13	" 20, 1927	13	1,535 69	1,109 62
547	3rd Con. Drain	111 15	" 19, 1922	8	889 20	718 40
556	Little River Drain	453 25	Nov. 12, 1922	8	3,626 00	2,929 58
557	E. Marsh Sup. No. 4	169 23	Nov. 14, 1922	8	1,353 84	1,093 82
554	Cadilac St. Silex	54 85	" 14, 1922	8	438 80	354 53
555	Belle Isle Ave. Silex	120 29	" 14, 1922	8	962 32	777 50
551	Marentette Drain	193 11	" 20, 1922	8	1,544 88	1,248 14
552	Janisse Drain	175 35	" 20, 1922	8	1,402 80	1,133 40
563A.	Front Road Pavement	666 46	Dec. 31, 1922	8	5,331 68	4,221 72
563B.	" " "	666 46	" 31, 1922	8	5,331 68	4,221 72
563C.	" " "	666 46	" 31, 1922	8	5,331 68	4,221 72
563D.	" " "	666 46	" 31, 1922	8	5,331 68	4,221 72
563E.	" " "	666 46	" 31, 1922	9	5,998 14	4,633 35
564	Edna St. Crock Sewer	154 30	Jan. 15, 1923	9	1,388 70	1,072 75
566	Cadilac Crock Sewer	136 44	" 15, 1923	9	1,227 96	948 55
565	Albert St. Crock Sewer	243 20	" 15, 1923	9	2,188 80	1,690 84
567	Strabane Ave. Crock Sewer	270 55	" 15, 1923	9	2,434 95	1,881 00
572	East Marsh Imp.	331 67	Aug. 25, 1923	9	2,985 03	2,305 83
573	Pratt Covered Drain	371 63	" 25, 1923	9	3,344 67	2,583 68
576	2nd Line Drain	112 46	Sep. 17, 1920	6	674 76	561 81
580	U. S. S. 20	411 85	Dec. 10, 1928	15	6,177 75	4,000 00
583	W. Lesperance Box Culvert	112 65	Jan. 15, 1929	15	1,689 75	1,130 79
584	E. Lesperance Box Culvert	250 75	" 15, 1929	15	3,761 25	2,516 92
590	River Front Rd. Pavement	2,904 97	" 15, 1929	10	29,049 70	21,896 64
592	Baillargeon Drain	95 81	Nov. 16, 1924	10	958 10	722 15
599	St. Louis Drain	193 01	" 16, 1924	10	1,930 10	1,490 35
600	Russette Drain	215 47	" 16, 1924	10	2,154 70	1,624 10
601	Parent Outlet Drain	92 65	" 16, 1924	10	926 50	698 35
602	Silex Walk Consolidation Charlotte St., Jos. Janisse, Ellrose Ave. and Maisonville Road	559 84	" 16, 1924	10	5,598 40	4,219 86
					$148,650 70	$114,794 38

TOWNSHIP OF SANDWICH EAST.

Schedule No. 9.

Debenture Liability on Tile Drains.

As at December 31, 1914.

Debenture.	Last Maturity.	
7	Dec. 15, 1916	$14 72
8	Feb. 15, 1917	22 08
9	Feb. 25, 1917	22 08
10	Feb. 25, 1917	22 08
11	Dec. 1, 1917	22 08
12	Feb. 1, 1918	29 44
13	Feb. 1, 1918	29 44
14	Feb. 1, 1918	29 44
15	Feb. 1, 1918	29 44
16	Sept. 1, 1918	29 44
17	Feb. 25, 1919	36 80
18	Oct. 15, 1920	44 16
		$331 20

RECAPITULATION OF MATURITY BY YEARS.

1915	$88 32
1916	88 32
1917	80 96
1918	51 52
1919	14 72
1920	7 36
	$331 20

TOWNSHIP OF SANDWICH EAST.

SCHEDULE No. 10.

LOANS FROM PRIVATE PARTIES, AS AT DECEMBER 31, 1914.

				Interest to Dec. 31, 1914.
1913.				
Sept. 12	Mrs. F. Mailloux	7%	$2,000 00	$82 85
Oct. 24	C. Milligan	7%	4,000 00	177 21
" 22	C. Campeau	7%	1,200 00	71 80
Nov. 15	C. Lassaline	7%	3,000 00	132 33
Oct. 24	Emanuel Parent	7%	5,000 00	25 89
1914.				
Sept. 26	Walker & Sons	6½%	3,072 35	52 52
Oct. 10	Dennis St. Louis	6½%	1,000 00	14 60
" 1	Louis Tino	6½%	1,300 00	21 07
" 13	Jno. Alexander	6½%	5,000 00	70 34
" 16	Jos. Beausoliel	6½%	1,700 00	23 01
" 21	W. C. Kennedy	6½%	5,000 00	63 22
" 31	Miss Jane E. McKinley	7%	2,000 00	23 40
" 31	Miss Mary C. McKinley	7%	2,000 00	23 40
Nov. 11	Mr. Ouellette	6½%	2,700 00	24 04
			$38,972 35	$805 68

TOWNSHIP OF SANDWICH EAST.

SCHEDULE No. 11.

DRAIN AND LOCAL IMPROVEMENT ACCOUNTS, AS AT DECEMBER, 31, 1914.

	Overdrawn.	Credits.
East Marsh Drain	$1,091 60	
West Marsh Drain	1,292 76	
Gouin Drain	120 34	
Lachance Drain	53 59	
East Town Line Drain	.....	$97 78
Grand Marias Drain	115 50	
Tecumseh Outlet Drain	285 39	
Robinet Drain	.....	26 15
Silex Walk E. Side Lesperance Road	11 46	
Tecumseh Box Culvert, W. Lesperance Road	89 23	
Little River Drain	1,083 19	
Pilette Drain	414 82	
Tecumseh Branch Pilette Drain	429 28	
Third Con. Drain	.....	219 06
Marentette Drain	19 97	
Janisse Drain	39 12	
Hawkins Drain	.....	286 11
Christie Drain	324 00	
Little 10th Con. Drain	46 83	
Front Road Pavement	407 39	
Second Line Drain	.....	14 62

	Overdrawn.	Credits.
Box Culvert S. S. Tecumseh Road E. of Lesperance Road	$57 74	
Box Culvert S. S. Tecumseh Road W. of Lesperance Road	11 98	
St. Louis Drain	27 24	
Baillargeon Drain	.....	$31 24
Parent Outlet Relief Drain	.....	212 04
Russette Drain	.....	180 84
Maisonville Drain	836 75	
Consolidated Silex Walks, Lachance Sub. Jacques St., Church St., Bedell Ave.	3,021 99	
Belleperche Sub. Silex Walk	1,375 06	
Tecumseh Road Pavement	21,480 56	
Walker Road Pavement	3,072 35	
Total Local Improvements	35,708 14	$1,067 84
Belleperche Award Drain	$19 50	

TOWNSHIP OF SANDWICH EAST.

Schedule No. 12.

School Section Accounts, as at December 31, 1914.

Public S. S. No. 1.

On Roll, 1913		$136 66
On Roll, 1914		329 81
Balance at Credit		$466 47

Public S. S. No. 2.

On Roll and Grant, 1913		$714 80
On Roll and Grant, 1914		791 87
Withdrawals, 1913	$700 00	
Withdrawals, Dec. 15, 1914	500 00	
Balance at Credit	306 67	
	$1,506 67	$1,506 67

Public S. S. No. 4.

On Roll and Grant, 1913		$657 92
On Roll and Grant, 1914		675 46
Withdrawals, 1913	$653 00	
Balance at Credit	680 38	
	$1,333 38	$1,333 38

Public S. S. No. 5.

On Roll and Grant, 1913		$1,102 84
On Roll and Grant, 1914		986 39
Withdrawals, 1913	$1,100 00	
Balance at Credit	989 23	
	$2,089 23	$2,089 23

Public S. S. No. 6.

On Roll and Grant, 1913		$608 25
On Roll and Grant, 1914		614 21
Withdrawals, 1913	$600 00	
Withdrawals, Dec. 31, 1914	600 00	
Balance at Credit	22 46	
	$1,222 46	$1,222 46

PUBLIC U. S. S. 20.

On Roll, 1914		$432 88
50/130 of $300.00, General School Rate		115 39
Sandwich East, portion of Debenture No. 1, on 1914 Roll	$158 40	
Legal Advice paid by Township	5 00	
Balance at Credit	384 87	
	$548 27	$548 27

R. C. S. S. No. 1.

On Roll, 1913		$252 65
On Roll, 1914		467 60
Withdrawals, 1913	$285 09	
Balance at Credit	435 16	
	$720 25	$720 25

R. C. S. S. No. 2.

On Roll, 1913		$581 46
On Roll, 1914		605 47
Withdrawals, 1913	$600 00	
Withdrawals, Dec. 15th, 1914	381 51	
Balance at Credit	205 42	
	$1,186 93	$1,186 93

R. C. S. S. No. 3.

On Roll, 1913		$988 60
On Roll, 1914		605 34
Withdrawals, 1913	$1,000 00	
Balance at Credit	593 94	
	$1,593 94	$1,593 94

R. C. S. S. No. 4.

On Roll, 1913		$939 57
On Roll, 1914		1,772 32
Withdrawals, 1913	$900 00	
Withdrawals, Dec. 22, 1914	200 00	
Balance at Credit	1,611 89	
	$2,711 89	$2,711 89

UNION R. C. S. S. No. 2.

On Roll, 1913		$240 28
On Roll, 1914		306 84
Withdrawals, 1913	$286 25	
Withdrawals, Dec, 15, 1914	283 66	
Overdrawn	.....	22 79
	$569 91	$569 91

UNION PUBLIC S.S. No. 1.

On Roll, 1913, $10.58, and Grant, 4.50		$15 08
On Roll, 1914, $9.51, and Grant, $4.50		14 01
Withdrawals, 1913	$15 00	
Balance at Credit	14 09	
	$29 09	$29 09

As at December 31, 1914.

RECAPITULATION OF SCHOOL SECTION ACCOUNT BALANCES.

Public S. S. No. 1		$466 47
" " " 2		306 67
" " " 4		680 38
" " " 5		989 23
" " " 6		22 46
Union Public S. S. No. 20		384 87
R. C. Separate S. No. 1		435 16
" " " 2		205 42
" " " 3		593 94
" " " 4		1,611 89
Union R. C. Separate S. No. 2	$22 79	
Union Public S. S. No. 1		14 09
	$22 79	$5,710 58

TOWNSHIP OF SANDWICH EAST.

SCHEDULE No. 13.

BALANCE SHEET.

As at December 31, 1914.

ASSETS.

Available Assets—			
Taxes on 1914 roll unpaid		$27,440 81	
Taxes arrears County Treasurer, Schedule 3		1,443 26	
Fort City payment, due Dec. 31, 9114		2,782 69	
Drainage, pavement and other accounts, Schedule 11		35,708 14	
Belleperche award, drain		19 50	
Sandwich West Twp., share of debs., S. S. No. 20		82 37	
R. C. U. S. S., No. 2, overdraft, Schedule 12		22 79	
Legislative and county school grant		76 20	
Ontario Government, ry. tax, 1911, 1912, 1913, 1914, estimated		850 00	
Amounts due from officials and others, Schedule 15		803 28	
W. A. St. Louis, Treasurer—			
Cash balance	$4,586 46		
Four debentures paid in 1915 and taken credit for as paid in 1914	2,665 84		
		$7,252 30	
			$76,481 34
Fixed Assets—			
Town Hall scrapers and gravel cases, estimated			1,500 00
Passive Assets—			
Debenture principal to be levied for, which includes principal of debentures assumed by Ford City			106,271 90
			$184,253 24

LIABILITIES.

Current Liabilities—			
Home Bank of Canada, overdraft Dec. 31, 1914..	$5,010 58		
Home Bank of Canada, four debentures paid Jan., 1915, and taken credit for by Treasurer as paid in 1914	2,665 84		
		$7,676 42	
County rate, 1914		2,562 99	
Loans from private parties, Schedule 10		38,972 35	
Interest on same, Schedule 10		805 68	
Drain and local improvement accounts, Schedule 11		1,067 84	
Balances at credit of schools, Schedule 12		5,710 58	

Sandwich South Twp.—			
Little 10th con. drain (since paid)	$93 45		
Telephone rates collected on 1913 and 1914 rolls	25 06		
		$118 51	
Debentures overdue, Schedule 5		1,647 66	
Debentures due in 1915, levied for on 1914 roll, Schedule 6		11,865 16	
Over payment by Collector, 1913, Schedule 14		29 66	
			$70,456 85
Deferred Liabilities—			
Debentures on tile drains, Schedule 9		$331 20	
Debentures on drains, etc., principal only, Schedule 8		114,794 38	
		$115,125 58	
Less principal included on Schedule 5	$1,075 39		
Less principal included on Schedule 6	7,778 29		
		8,853 68	
			106,271 90
Available assets exceed current liabilities		$6,024 49	
Fixed assets added to above		1,500 00	
Total assets exceed liabilities			7,524 49
			$184,253 24

TOWNSHIP OF SANDWICH EAST.

Schedule No. 14.

Collector's Settlement of 1913 Tax Roll.

To total amount of Roll	$26,368 06	
" interest	158 51	
" refunded minutes Sept. 24, 1914	29 00	
By returned to County Treasurer	.....	$756 18
" amounts struck off	.....	1,322 55
" cash paid Township Treasurer	.....	24,506 50
To overpaid and due Raymond St. Louis, Collector	29 66	
	$26,585 23	$26,585 23

TOWNSHIP OF SANDWICH EAST.

Schedule No. 15.

Amounts due Sandwich East Township from Officials, Ex-Officials and Other Ratepayers.

M. Renaud—		
Tile drainage advance for which no debentures were issued on N.W.C., L. 151, C. 2, $14.72, yearly, to be collected on the tax rolls 1915 to 1921, inclusive	$103 04	
Over payment of fees Lachine Drain	12 00	
		$115 04
Gouin & Desjardine—		
Overpayment April 11, 1913, on Belle Isle Ave., Box and Vit. Crock Drain not deducted in final settlement	.....	150 00
Peter E. Ducharme—		
1907 commuted taxes on Gouin Drain by C.P.R. not accounted for	.....	12 50
Alex. Janisse—		
Jan. 26, 1914, refunded taxes of 1913 also deducted from taxes on roll No. 601	.....	6 05
Napoleon Lamar—		
Jan. 12, 1914, refunded taxes of 1913 also deducted from taxes on roll No. 941	.....	8 36
Jos. A. St. Louis—		
May 11, 1914, refunded taxes of 1913 also deducted from taxes on roll No. 1038	.....	15 48

John Dugal—		
1908 commuted taxes by C.P.R.—		
Lachine Drain	$6 00	
Grand Marias Drain	10 24	
East Town Line Drain	17 00	
		$33 24
Mr. Dugal gave C.P.R. receipt for these included in a cheque from C.P.R. for 1908 taxes, and claims he did not get money, but turned it over to Aug. St. Louis, Collector, or W. A. St. Louis, Treasurer. The 1908 taxes are marked paid, but the above amounts have not been accounted for.		
Gilbert Parent—		
Taxes collected on 1911 roll from Gustavus Jacques not accounted for	.....	9 00
W. A. St. Louis, Treasurer—		
In settlement of 1910 tax roll with Gilbert Parent, Collector gave him credit for taxes uncollected returned to County Treasurer	1,341 49	
On Jan. 29, 1912, the actual amount of 1910 arrears turned over to County Treasurer was	887 88	
		453 61
Neither the Treasurer or Collector have furnished the list that covers the amount of $1,341.49. Had this been recorded in the Roll it could easily have been traced.		
Total		$803 28

Cost of this audit, $2,115.77.

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123 Bay Street, Toronto, Ont., August, 1915.

To the Mayor and Council, City of Niagara Falls, Ontario.

Gentlemen,—Acting under instructions of the Provincial Municipal Auditor, J. W. Sharpe, K.C., and confirmed by an Order-in-Council, approved by His Honor, The Lieutenant-Governor, the 9th Day of March, 1915, an inspection, audit, or examination, of the books, accounts, vouchers and moneys of your municipality was made.

City of Niagara Falls.

Petition.

The audit is made upon the Petition of certain ratepayers, addressed to the Provincial Municipal Auditor. The Petition requests that an examination be made for the following reasons:

(1) The unbusinesslike manner in which proceedings of Council are carried out.

(2) That the tax rate is unreasonably high as compared with the revenues from all sources and the public works accomplished by the Council.

(3) That the large amount of outstanding taxes is unbusinesslike.

(4) That in the year 1909, J. E. P. Rothwell, Publisher of the *Record* newspaper, was appointed by the Council to make an audit of the City's accounts, vouchers, etc., and that after having spent a great deal of time in trying to disentangle some of the accounts, he informed the Council that he would be unable to make a proper audit for the amount of remuneration mentioned in his appointment. Members of the Council then advised him to resign and ask to be re-

appointed at an adequate amount to complete the audit. Acting on this advice he handed in his resignation and asked to be re-appointed, but another auditor was promptly appointed in his place.

(5) That the Petitioners feel that the Waterworks Department has not been managed advantageously.

Complaint No. 1.

An extensive examination of the books and records of the City does not bear out the contention advanced in the first complaint. As a whole the work is satisfactory. Inaccuracies there have been, but this is almost inevitable.

Complaint No. 2.

Undoubtedly the tax rate is high, and we agree it is higher than it ought to be. We attribute a great deal of the reason for this high tax rate to the method of handling the revenue derived from public utilities, namely: electric light and water. It is obvious that an excessive amount is being spent on fortifying these two plants. An examination of the records discloses that in the years 1910-1914 inclusive, amounts as follows have been expended in new work and extensions:

	1910.	1911.	1912.	1913.	1914.
Water Works	$17,522.87	$7,646.17	$26,534.22	$12,614.88	$12,424.04
Electric Light	9,682.96	10,548.82	11,718.75	10,436.50	11,485.03

In addition to this the waterworks and power plant have redeemed debentures and interest thereon, as follows:

Water Works—

	1910.	1911.	1912.	1913.	1914.
Capital	$6,249.83	$6,549.76	$6,865.28	$8,123.41	$8,621.57
Interest	5,565.81	5,264.86	4,949.33	6,337.32	5,998.68
	$11,815.64	$11,814.62	$11,814.61	$14,460.73	$14,620.25

Electric Light—

	1910.	1911.	1912.	1913.	1914.
Capital	$3,350.91	$3,493.85	$3,642.90	$3,798.36	$3,960.51
Interest	4,164.94	4,022.00	3,872.93	3,717.48	3,555.25
	$7,515.85	$7,515.85	$7,515.83	$7,515.84	$7,515.76

The combined amount spent annually is as follows:

	1910.	1911.	1912.	1913.	1914.
Water Works	$29,385.51	$19,460.79	$38,348.83	$27,075.61	$27,044.29
Electric Light Plant	17,198.81	18,064.67	19,234.58	17,952.34	19,000.79
	$46,537.32	$37,525.41	$57,583.41	$45,027.95	$46,045.08

During that time two lots of debentures only have been sold, namely:

Waterworks under By-law 503, total issue $26,470.15, August 1st, 1912.

By-law 506, $7,500.00, August 1st, 1912.

The former amount is intended to cover a new main direct from the pumping station to the north end of the City. The latter amount is the sum required to pay for a new pump called "No. 5 pump."

The amount shown for capital expenditure is excessive and it would be better to turn the whole money derived from consumers in each of the utilities over to the City.

We think that the present arrangement by which the Water Commissioners issue their own cheques is right as regards maintenance, but we think that only the maintenance charge should be paid by the utilities, the balance should form part of the funds of the City.

Extensions and new work could be treated on the same basis as street paving or sewers.

Assuming that all surplus earnings were turned over to the City, an average amount of something like $40,000.00 annually, would be available for the redemption of debentures and interest, and also for such other purpose as it may be decided upon to apply the funds. A contribution of $40,000.00 per annum would, no doubt, even after providing for debentures and interest, make a marked difference on the tax rate.

The fact, however, must not be lost sight of that the assessment is based upon approximately 60 per cent. of the actual selling value of the property, and it has been figured out that the 1914 rate, although nominally 27 mills on the dollar, was actually about 16.2 mills on the actual selling value of the property. The amount of assessment liable for the full tax rate in the year 1914 was $5,369,805.00, and for school rates there was an additional $2,429,355.00. The Ontario Power Company and the Clifton Hotel Company were liable for the school rate only on $2,100,000.00 by special Act, which expired on December 31st, 1914, and the total value of the property for the year 1915 liable for full rate is $8,375,400.00, and for school rate an additional amount of $233,900.00; thus it will be seen that there is available for full rate $3,000,000.00 more in 1915 than in 1914. A reduction of the rate has followed. In the year 1915 general rate 15.3 mills, war 1.0 mills, school rate 8 mills, together 24.3 mills with an assessment based as in former years. The amount of money spent on the maintenance of the City is in comparison with other cities, somewhat higher. The area of the City consists of about 1,414 acres, bounded on the east by the Niagara River, and scattered over a length of two and one-half miles, and its widest point about one and one-fifth miles. There are three separate business sections; one at the north end, one in the centre and one at the south end. It will be seen that fire protection requires four fire halls; police protection, three police stations; six public schools, one separate school and one collegiate institute. There are distributed throughout the City 197 hydrants, which require something over $5,900.00 to maintain them each year. Street lighting requires 123 arc lights, 106 tungstens and 80 incandescent lamps. There are 47.32 miles of streets to be maintained, and the following permanent improvements have been constructed:

Sewers	27.18	miles
Permanent sidewalks	46.	"
Brick pavements	1.14	"
Concrete pavements	.30	"
Westrumite pavements	.35	"
Glutrin treated Macadam	.27	"
Macadam	11.64	"

Complaint No. 3.

A comparison of the taxes outstanding at the end of 1914 with the four preceeding years has been made. The gross amount of the rolls to be collected is as follows, in the years:

1910.	1911.	1912.	1913.	1914.
$125,623.62	$129,102.30	$153,295.06	$168,336.60	$194,288.89

The amounts of current taxes outstanding at the close of the rolls in the same years are:

1910.	1911.	1912.	1913.	1914.
$14,208.68	$14,286.34	$15,540.06	$20,803.60	$30,319.32

It will be noted that the arrears at the end of the year 1914 are almost double that of any other of the five years, and it will be observed that the increase over the gross amount to be collected in 1914 is $68,665.27 more than that to be collected in 1910, so if the increase in the gross amount is taken into account in conjunction with the financial depression which prevailed throughout the latter part of 1913 and the whole of 1914, the result is not so unsatisfactory or unbusinesslike as it might be thought. This City is by no means an exception. Other cities have had similar trouble in making collections.

Complaint No. 4.

The information contained in this complaint is in accordance with the facts. There are no facts available as to why the new appointment was made either in the records or in the recollection of the officials. It would appear that Mr. Rothwell's resignation was sent to the Council on the recommendation of one or more members, and so far as we can find, no information as to the circumstances surrounding the resignation were submitted to the Council as a body. The resignation was taken at its face value and acted upon. Mr. Rothwell was justified in the statement made by him in his resignation. The result of the Audit made by Mr. Rothwell's successors disclosed errors and infidelities amounting to a considerable sum, the ascertained amount of which has been recovered by the City.

Complaint No. 5.

The waterworks plant represents an investment by the ratepayers of $253,700.

In 1913 the Superintendent resigned office, and promotions were made in the Department, and increases of salary were given to two employees, namely: The pump house foreman was put in charge of the pump house and staff and given an increase of salary, and the outside foreman was put in charge of the new service and street work and given an increase of salary.

In the year 1914 the former Superintendent applied to the Commissioners for reinstatement, and this reinstatement was given effect to. It will be noted that the increases given to the outside foreman and the pump house foreman were still in force, and the Superintendent was placed in charge, which in effect took the responsibility from their shoulders. The increases given were not excessive and in the natural course of events would have been reached within a reasonable time. However, it seems that the point raised in the Petition is due largely to the rein-

statement of the Waterworks Superintendent. A plant the size of this plant does undoubtedly require a superintendent, and Mr. Collins appears to be a capable man and fit for the duties of his office. So far as the practical end came under our notice, this is undoubtedly a great deal better than we had reason to anticipate. When it becomes necessary to locate an old service this is done and the result is permanently retained in the form of a drawing on the order necessitating the search. New services are shown clearly on the back of the original order with the exact measurements and quantities of materials used, properly filed and readily available for reference.

The Secretary, who is also the book-keeper, is at some disadvantage with the system in force. The accounting system certainly can be improved and our suggestions on that heading will be given hereunder. With the system in use, an exact balance is taken at the end of each quarter, so that an error can be located.

The Secretary's minutes came under our close observation, and were found to be in order. Due authority for the payments of the accounts incurred by the Commissioners was taken, and Miss Carr seems to have the proper appreciations of the duties of her office and carries them out with skill and ability.

Scope of Audit.

The inspection and examination under the authority of the Order-in-Council covers almost the whole transactions of the City for five years, commencing 1st January, 1910, to 31st December, 1914, inclusive.

Municipal Cash Book. A reconciliation of the Bank Pass Book was made with this Cash Book at the commencement of the period. All sums received were checked into the Bank Accounts. The additions of the Cash Book were checked and a reconciliation of the Bank Pass Books were made at the end of the period. The reconciliation statements are included among the other statements herewith. Payments were made by cheque, and with one or two exceptions, all cheques were produced. Certain differences were observed but were reconciled, and we had little or no difficulty in passing the same.

The Wages Books for Labor charges were compared with the Foreman's Time Books, and the Cash Book entries and corresponding cheques all found correct.

Dog Tax records were also compared with the City Cash Book and found to be in order.

The Water Commissioners' Cash Book, Bank Deposits, Cheques and Vouchers were thoroughly checked, and with the exceptions mentioned hereunder, found correct. A Wage Book is kept for this Department, which was also placed under close scrutiny and found accurate.

Our remarks regarding the Waterworks Department also apply in the Electric Light Department.

The Debenture Register was taken along with the actual by-laws authorizing the issue, and with the exception of the sum of 50c. was found to be in order.

Collegiate Institute. Cash Books, Cheques, Deposits, Vouchers and Minute Books were all examined and found in order with certain exceptions mentioned hereunder.

Public Schools. Cash Books, Cheques, Deposits, Vouchers, Minute Books, and Bank reconciliations, were all made and found in order.

Public Library. Cash Books, Cheques, Deposits, Vouchers, Minute Book and Bank reconciliations were all made and found to be in order.

Balance Sheets.

Cash Balance Sheet submitted herewith exhibits a deficit of $11,606.94 at the 31st December, 1914, which should be provided for in the Estimates for the year 1915.

This deficit represents overexpenditure of Estimates, which in future should be avoided. Chapter 192, Section 289, R.S.O. 1914, states that: "Except where otherwise provided by any Act, a Corporation shall not incur any debt the payment of which is not provided for in the Estimates for the current year, unless a by-law of the Council authorizing it has been passed with the assent of the electors."

Permanent Assets and Deferred Liabilities are arranged so that the Debenture Debt is offset by the Ledger Values of the corresponding Assets of Plants or Works. Comparison is therefore readily available. Valuation of the Assets, as exhibited, is mainly original construction cost, but we observe that the water and electric plants have been depreciated by the Treasurer for the past several years on a two per cent. basis.

The Provincial Municipal Auditor in his pamphlet states: "That the value of permanent works might fairly be set off against liabilities, which have been incurred for their construction."

Works may be depreciated so that their life may correspond with the term of the debenture debt incurred thereon. In the case of works constructed out of revenue the life may be similar to the term of the debenture that could be issued for such construction work. However, no depreciation has apparently been allowed with the exception of the before mentioned electric and water plants, which is not deemed sufficient.

Abstract Cash Statement.

It will be observed that there is no overdraft at the close of the statement. This is accounted for by the outstanding indebtedness at the year end being covered by a note to the bank for a similar amount.

Assessment Rolls 1909 to 1913.

Alterations in the Assessment Rolls for these years were checked with the minutes of the Court of Revision and found correct. The minutes, however, were not signed by the Chairman.

In 1911, Roll No. 2951, 10 Centre Street, the minutes do not state the amount of adjustment to be made. Assessment on the land was reduced $100.00, building $1,000.00 and business $385.00.

In 1912, Roll No. 1929, Niagrara Falls Land Co., Ltd., the assessment on the land was increased $8,000.00 and business to $2,712.00 by the Court of Revision, but was later reversed by the judge although he did not initial the alterations.

Considering the size of the City it is remarkable the few appeals that had to be dealt with by the Court of Revision, and no doubt the equitable assessments made by Mr. Robinson prevent this occurrence. Assessments are stated to be placed at fifty or sixty per cent. of the sale value of properties.

Assessments should be shown in series of 5, such as $155, $160 and $165. Broken assessments such as $166 and $242 are difficult to deal with when the extensions are made in the Collectors' Roll.

Collector's Roll for 1910 shows a business assessment of $550 against Roll No. 1277 on page 83, which does not appear on the Assessment Roll and was added by the clerk when he noticed the omission.

Assessment Roll for 1910 exhibits Roll No. 4054, lot 873 as $1,800.00, while in the Collector's Roll, page 122, it appears as $450.00. Explanation by the clerk is that the assessor entered the land value of $1,500.00 in error for $150.00.

Assessment Roll for 1911 shows Roll No. 1674 assessed at $600, but it does not appear in the Collector's Roll. This assessment was on a fish stall in the Market Square and the stall is stated to have been removed. This explanation also covers Roll No. 1392 in the Assessment Roll for 1912.

Separate School Assessment Schedule for 1911 was short added $10,000.00 in Ward No. 1.

Assessment Rolls are not arranged in a manner best suited to facilitate clerical work. It is very difficult from the Rolls to determine whether all lots have been assessed as no definite sequence has been followed. After several discussions with the assessor, Wards No. 1 and 2 were laid out according to the streets contained therein, and these streets are to be further detailed according to lot or street number.

The street arrangement is shown on the attached schedules.

Collectors' Rolls would naturally follow this arrangement and the Tax Arrears Register will also be written up in the same order. Reference from roll to roll would be easy, as the property will appear in the same sequence year after year. Under the present conditions the rolls are arranged in alphabetical order and if the property owned by Adams is sold to Watson, its former position in front of the roll is changed to that in the back of the roll. It must be stated, however, that the rolls are sectionized into five parts one for each ward and each ward takes the same alphabetical arrangement.

Assessments for the past five years are contrasted, so that the remarkable increase in that period may be seen.

Year.	General Assessment.	School Assessment.
1909	$4,079,286 00	$4,527,991 00
1910	4,173,154 00	4,651,549 00
1911	4,452,849 00	6,484,729 00
1912	4,662,925 00	6,747,975 00
1913	5,369,805 00	7,799,160 00

It is to be observed that the assessment of the previous year is used for the current years' taxation.

Yearly Assessment Roll summaries obtained from the Collectors' Rolls, as those in the Assessment Rolls were incorrect, are included among the attached statements.

CITY OF NIAGARA FALLS.

Assessment Roll Arranged as to Wards and Streets.

Ward No. 1.

River Road, W. from Queen St. to N. City Line.
Leader Lane, N. from Glenview Ave. to Victoria Ave.
Leader Lane, S. from Victoria Ave. to Glenview Ave.
Glenview Ave., W. from Leader Lane to Ferguson St.
Glenview Ave., W. from Leader Lane to Ferguson Ave.
Glenview Ave., E. from Ferguson St. to Leader Lane.
Ferguson St., N. from River Road to Victoria Ave.
Ferguson St., S. from Victoria Ave. to River Rd.

Orchard Ave., N. from River Road to Terrace Ave.
Orchard Ave., S. from Terrace Ave. to River Rd.
May Ave., E.-N. from Buttrey St. to Terrace Ave.
May Ave., S.-W. from Terrace Ave. to Buttrey St.
Buttrey St., N. from River Rd. to Victoria Ave.
S. Buttrey St., S. from Victoria Ave. to River Rd. (all G.T.R. Co.).
Terrace Ave., E. from Buttrey St. to Leader Lane.
Terrace Ave, W. from Leader Lane to Buttrey St.
Vine Ave., E. from Buttrey St. to Ferguson St.
Vine Ave., W. from Ferguson St. to Buttrey St.
Stanton, E. from Ferguson St. to Lot 6, Plan 7.
Stanton, W. from Lot 6, Plan 7, to Ferguson St.
Heckson Ave., E. from Buttrey St. to Leader Lane.
Heckson Ave., W. from Leader Lane to Buttrey St.
Broughton Ave., E. from Buttrey St. to Leader Lane.
Broughton Ave., W. from Leader Lane to Buttrey St.
Welland Ave., E. from Buttrey St. to Leader Lane.
Welland Ave., W. from Leader Lane to Buttrey St.
Muir Ave., E. from Buttrey St. to Leader Lane.
Muir Ave., W. from Leader Lane to Buttrey St.
Swinyard Ave., E. from Buttrey St. to Leader Lane.
Swinyard Ave., W. from Leader Lane to Buttrey St.
Brydges Ave., E. from Buttrey St. to Leader Lane.
Brydges Ave., W. from Leader Lane to Buttrey St.,
Victoria Ave., E. from Leader Lane to Queen St.
Victoria Ave., W. from Queen St. to Pine St.
Pine St., N. from Victoria to M.C.R.
Pine St., S. from M.C.R. to Victoria.
Hamilton Ave., N. from Victoria to Ontario Power Co.
Hamilton Ave., S. from Ontario Power Co. to Victoria.
Bridge St., N. from River Road to Stanley St.
Bridge St., S. from Stanley St. to River Road.
Park St., N. from River Road to Victoria Ave.
Park St., S. from Victoria Ave. to River Road.
Queen St., N. from River Road to Victoria Ave.
Maple St., N. from Victoria Ave. to Stanley St.
Elm St., N. from Homewood Ave. to Stanley St.
Elm St., S. from Stanley St. to Homewood Ave.
Cataract Ave., E. from Bridge St. to River Front.
Cataract Ave., W. from River Road to Bridge St.
Clifton Ave., E. from Bridge St. to Queen St.
Clifton Ave., W. from Queen St. to Bridge St.
Erie Ave., E. from Bridge St. to Queen St.
Erie Ave., W. from Queen St. to Bridge St.
Ontario Ave., E. from Bender's Rge. to Owen St.
St. Clair Ave., E. from Owen St. to Bark St.
Ontario Ave., W. from Queen St. to Bender's Rge.
St. Clair Ave., W. from Park St. to Queen St.
Welland Ave., E. from Queen St. to Bridge St.
Welland Ave., W. from Bridge St. to Queen St.
St. Lawrence St., E. from Queen St. to Park St.
St. Lawrence St., W. from Queen St. to Park St.
Buckley Ave., E. from Queen St. to Park St.
Buckley Ave., W. from Queen St. to Park St.
First Ave., E. from Maple St. to M.C.R.
First Ave., W. from M.C.R. to Maple St.
Second St., E. from Maple St. to City Line.
Second St., W. from City Line to Maple St.
Third Ave., E. from Maple St. to City Line.
Third Ave., W. from City Line to Maple St.
Fourth Ave., E. from Maple St. to City Line.
Fourth Ave., W. from City Line to Maple St.
Fifth Ave., E. from Maple St. to City Line.
Fifth Ave., W. from City Line to Maple St.
Sixth Ave., E. from Maple St. to City Line.
Sixth Ave., W. from City Line to Maple St.
Homewood Ave., E. from Maple St. to Bridge St.
Homewood Ave., W. from Bridge St. to Maple St.
Stanley St., E. from Maple St. to Bridge St.

Ward No. 2.

Queen St., S. from River Rd. to Victoria Ave.
Maple St., S. from Victoria Ave. to Stanley Ave.
Huron St., N. from River Road to Victoria Ave.
Huron St., S. from Victoria Ave. to River Rd.
Oak St., N. from Victoria Ave. to Ontario Power Co.
Oak St., S. from Ontario Power Co. to Victoria Ave.
Morrison St., S. from Ontario Power Co. to Clifton Ave.
Morrison St., N. from Clifton Ave. to Ontario Power Co.
Ellis St., N. from River Road to St. Lawrence Ave.
Ellis St., S. from St. Lawrence to River Rd.
Willmott St., N. from Victoria Ave. to Ontario Power Co.
Willmott St., S. from Ontario Power Co. to Victoria Ave.
Simcoe St., N. from River Rd. to Victoria Ave.
Clifton Ave., E. from Queen St. to River Rd.
Clifton Ave., W. from River Rd. to Queen St.
Erie Ave., E. from Queen St. to Ellis St.
Erie Ave., W. from Ellis St. to Queen St.
Ontario Ave., E. from Queen St. to Simcoe St.
Ontario Ave., W. from Simcoe St. to Queen St.
St. Clair Ave., E. from Queen St. to Simcoe St.
St. Clair Ave., W. from Simcoe St. to Queen St.
Welland Ave., E. from Queen St. to Simcoe St.
Welland Ave., W. from Simcoe St. to Queen St.
St. Lawrence Ave., E. from Queen St. to Simcoe St.
St. Lawrence Ave., W. from Simcoe St. to Queen St.
Buckley Ave., E. from Queen St. to Simcoe St.
Buckley Ave., W. from Simcoe St. to Queen St.
Victoria Ave., E. from Queen St. to Simcoe St.
Victoria Ave., W. from Simcoe St. to Queen St.
First Ave., E. from Maple St. to Lundy's.
First Ave., W. from B. H. Lundy's to Maple St.
Second Ave., E. from Maple St. to B. H. Lundy's.
Second Ave., W. from B. H. Lundy's to Maple St.
Third Ave., E. from Maple St. to B. H. Lundy's.
Third Ave., W. from B. H. Lundy's to Maple St.
Fourth Ave., E. from Maple St. to B. H. Lundy's.
Fourth Ave., W. from B. H. Lundy's to Maple St.
Fifth Ave., E. from Maple St. to B. H. Lundy's.
Fifth Ave., W. from B. H. Lundy's to Maple St.
Sixth Ave., E. from Maple St. to B. H. Lundy's.
Sixth Ave., W. from B. H. Lundy's to Maple St.
Stanley St., E. from Maple St. to extension of Simcoe St.

Collectors' Rolls.

Collectors' Rolls for the years 1910 to 1914 after being compared with the Assessors' Rolls, were checked as to the correctness of the additions and extensions.

Accuracy and neatness are evident in the preparation of these Rolls.

Summaries were not as complete as they might have been. Complete summaries for the years 1910 to 1914 have been made and are included among the statements herewith.

Additions to the Rolls after completion by the Clerk are shown at the end of the respective statements. These additions are as follows: In 1910. $40.31: in 1911, $109.52; in 1912, $32.50; in 1914, $8.10.

Form of the Collectors' Roll now in use is good. and with the addition of four extra columns to take care of sewer, sidewalk. pavement and sprinkling taxes, it would be very complete.

There are now in use practically five Rolls. These are the general, sewer, sidewalk. pavement, and sprinkling. One is sufficient and the adoption of the above

suggested alterations would bring all taxation against a certain property on one line.

Tax arrears should also be brought forward year by year, and another special column to contain such arrears should be provided.

The Collector could then prepare his Tax Notices from the one Roll, instead of having to refer to no less than five Rolls for the current taxes and to the tax arrears register for past year's taxes.

The manner in which John Gunn, the Tax Collector, has performed his duties since he commenced in the year 1909, is very creditable to his abilities. The system used, however, has added enormously to the detail work which he has had to do and it will be impossible for him to continue and do justice to the work unless there are some radical changes made in the present system.

It has already been stated in the Assessment Rolls report that the arrangement of the Rolls is bad, and that it is necessary to adopt a street and lot number method instead of the present alphabetical order.

It is also essential that the Collector's Roll be altered to provide for all taxation being contained within its covers.

Tax Arrears Register is of no special benefit in the way it is now kept. That is, the arrears are listed yearly therein without any regard to the properties against which the arrears stand. If you wish to know how many years any property is in arrears it is necessary to go through the Collectors' Rolls for each individual year and make a summary therefrom.

Arrears Register in use is ruled specially to have the different years' tax arrears placed opposite the property affected, but this has not been followed, chiefly on account of the alphabetical arrangement of property owners' names in the rolls, instead of arrangement of properties.

Tax arrears are now carried on the arrears register at the original roll amount, and when any arrears are paid the accrued interest is then added. In the arrears register, columns are provided for interest accruals and the Assessment Act clearly states: "That on the 1st day of May in every year, the treasurer shall add ten per cent. to the arrears then due in respect to any parcel of land: but in the case of a municipality by the By-laws of which taxes are payable in bulk or by instalments with a percentage added for default, the treasurer shall only add a further percentage so that the whole addition shall amount to ten per cent. of the arrears."

The tax collector is required by the Statutes, to deliver to the Treasurer an account of all taxes remaining unpaid, and in such account shall show opposite to each assessment the reason why he could not collect the same, by inserting in each case the words "Non-resident" or "Not sufficient property to distrain" or "Instructed by the council to return not collected" or as the case may be. The treasurer upon receiving the same shall mail a notice to each person appearing on the Roll with respect to whose land any taxes appear to be in arrears for that year." R.S.O. 1914, Chap. 195, Sec. 119.

Faithful observance of the provisions of this section would ensure prompt discovery of any error made in the Collector's returns. It appears, however, to have been ignored by the Treasurer. If the Collector should omit to give credit on the Roll for any payment to him, the notice to each ratepayer appearing to be in arrear would at once lead to the detection of such omission.

The Collector should make oath before the Treasurer that the sums mentioned in such account remain unpaid, and that he has not, upon diligent inquiry, been

able to discover sufficient goods or chattels subject to distress under Section 109 whereon he could levy the same or any part thereof.

The Treasurer has not received the lists, nor has the oath required by the Statutes been made by the Collector. It is stated that the Treasurer refused the lists presented by the Collector and would not take the Collector's oath on two separate occasions, and after this the Collector did not attempt again to make oath.

In so far as the tax arrears are concerned the Treasurer has sadly neglected his duties, which are clearly and plainly prescribed by the Statutes and, if the municipality is to be conducted with any semblance of order, the Acts must be adhered to closely, else the city will find itself involved in some serious litigation.

Summaries of the various Rolls for the years 1910 to 1914 are included among the other statements.

Statement of tax rates for the several years 1910-1914 divided as to the purpose is also attached. School rate has decreased during the past five years, while the general rate has increased slightly over two mills in the same period.

Population of the city according to the Assessment Roll has increased close to 2,500 in the five years.

Tax Arrears.

Schedules of all tax arrears were prepared by the Tax Collector and were verified by comparison with the Collectors' Rolls. These have been typewritten in their entirety as there does not appear to have been any reconciliation of the Tax Rolls made from year to year.

Reconciliation of taxes statement which accompanies this report, embraces the Rolls for the past five years and it is owing to the thoroughness and accuracy of Mr. Gunn's work that there is only the small difference of $5.68 in this period.

With regard to the Cash Book used by the Tax Collector a discount column should be provided, as the Collector had to make a summary of the discounts in the back of each year's Roll.

Tax arrears at the 21st December, 1914, amounted to $42,100.02 and this amount is supported by the detailed lists, which are attached.

Interest accruals have been added thereto and amount at the 31st December, 1914, to $4,330.17.

Comparison statement has been prepared contrasting the tax arrears as shown in the town ledger with the arrears as shown on the schedules. The difference or schedule shortage is chiefly made up of the tax arrears prior to the year 1909. Your Collector was not in a position to give us any information in respect to them, nor do they appear to have been carried forward. Certain of these may be collected, but under the circumstances they certainly should not be recognized as an asset. The Treasurer who is responsible for the tax arrears and has held office since 1896, stated that he never personally had any dealings with them. The former Tax Collector was relieved of his office and the old Rolls prior to 1909 were left in such a condition that the present Tax Collector refused to assume any responsibility in regard to them. It now stands that all the authenticated arrears are shown on the schedules herewith and if there are any others the Tax Collector is not officially aware of them and declines responsibility therefor.

The difference between the tax arrears and accrued interest stated above and that appearing on the Treasurer's Balance Sheet is made up of tax arrears prior to 1909 carried on the town ledger, and the accrued interest thereon.

It will be noticed that all the tax statements bear the date of 21st of December, 1914. On account of the necessity for preparing the Treasurer's statements for the final meeting of Council in the current year, it has been the custom to close the books of the City on or about that date, and any items after that date are treated as belonging to the new year.

Debentures.

It was observed that the earlier issue of debentures did not show in many cases the By-law number on the coupons. This evidently was found to be inconvenient, as later issues of debentures show the By-law number on the coupons themselves.

By-Laws.

We examined the Financial By-laws of the City and found they were all in order as regards signatures and registration.

By-law No. 603, consolidating By-law 584 and 602, both numbers inclusive, states that the individual By-laws were passed on the 5th May, 1913, whereas the By-laws were not passed until the 6th of May, 1913, which latter date is the date of the By-law 603.

Sub. By-law No. 168. Local Improvement on Welland Ave., from Seventh Street to Fifth Street and on Fifth Street from Welland Avenue to Lewis Avenue. Consolidating By-law calls for a sewer on Seventh Street from Drummond Avenue to Lincoln Avenue, total to be raised, $2,265.72.

Sub. By-law No. 170 provides for a sewer on Drummond Avenue from Seventh Street 170 feet easterly. Consolidating By-law to provide a sewer on Sixth Street from Lincoln Avenue to Welland Avenue, amount to be raised, $545.04.

Sub. By-law No. 171 provides for a sewer on Peer Street from Grey Street to Allen Street. Consolidating By-law provides for sewer on Drummond Avenue from Seventh Street 170 feet easterly, amount to be raised, $1,131.12.

Sub. By-law No. 172 provides for a sewer on Sixth Street from Lincoln Avenue to Welland Avenue. Consolidating By-law provides for a sewer on Peer Street from Grey Street to Allen Street, amount to be raised, $1,250.37.

Officials, Books and Forms.

The Treasurer, Mr. W. J. McMurray, was appointed in the year 1896, and has held office continuously through the period up to the 31st December, 1914.

We find that his books consisted of a Municipal Cash Book, analysed broadly on the principles of a "Stock" Cash Book for Municipalities; a City Ledger, Bill Book, Debenture Register and the necessary Bank Pass Books. These cover the transactions for the General City.

The Municipal Electric Light and Power Plant have a Cash Book, analyzed as to the expenditure, under three columns, headed: Debentures redeemed, Capital and Maintenance.

The Water Works Commissioners have a Cash Book, similarly analyzed as regards payments, with a relative Bank Pass Book.

We find that Mr. McMurray's books are kept in an exceptionally neat manner, and with a due appreciation of the effect of entries on the accounts of the City. Throughout the whole audit we found but two instances where exception could be taken, as follows:

Our examination of the Debentures Register discloses the fact that commutation of two debentures had taken place, namely:

(*a*) South Street Paving.

(*b*) Sewer on Lewis Avenue.

Under (*a*) we find that the Government had paid $847.23 being their portion of the work on South Street paving. The City Officials were aware that this commutation was to take place, consequently they charged a personal account against the Dominion Government for this amount, and credited debenture account with the same amount.

The total of the Construction Account amounts to approximately $5,000.00 so that under ordinary circumstances debentures would have been sold for this amount to cover the bank accommodation for same. The cash came in and a debit in the Cash Book required a corresponding credit in the account under the heading of Dominion Government in order to keep the books in balance. It was found, however, that debentures were sold and credited to the account carrying the liability for this amount, and the debenture account showed that the City had a liability of $847.23 more than it should have had; consequently it was necessary to do something with the $847.23. What was done, was charge the debenture account with $847.23, and credit corporation account with the same amount, thereby diverting it from the specific purpose for which it was given to general purposes. What should have been done, instead of crediting debenture account with the amount, the construction account should have been credited.

The same series of transactions took place in regard to heading (*b*), and the amount involved is $356.68—Sanitary Can Company.

Our objection is that a specific sum should not be used for general purposes.

The work in the Treasurer's office taken as a whole is one of the best that we have examined for a considerable period. The City ledger is balanced monthly, so that an error is located within the month in which it takes place and immediately rectified. This of course is as it should be, but it is not altogether usual to find it so.

W. J. Seymour, City Clerk, took office in 1906. We examined the Minute Books and records kept in his office. We find that they are neatly kept, but probably with a great deal more detail than is absolutely necessary. We found in his office a book which he calls his "Distribution Book" which takes the place of an appropriation ledger. The method in which it is at present kept is as follows:

The appropriation is credited with the amount at the beginning of the year, and each cheque drawn against the appropriation is detailed in this book. We think it would amply serve the purpose if one entry were made per month under the various appropriation accounts, showing what money had been spent. A report from the Treasurer to the City Clerk of the en bloc account amount spent on the appropriation each month should give all the details required.

The purpose of the appropriation ledger is to inform the Chairman of the Committees, the Mayor, and other officials, the amount still remaining of the appropriation throughout the year at such time or times as they desire this information; this purpose could be served equally well in the way outlined by us.

We observe that a large amount of money was passing through the hands of Mr. Seymour, more than we think is usually the case. An examination of the details shows us that in the year 1914, $22,919.01 passed through Mr. Seymour's hands in actual currency. These sums reached Mr. Seymour from licenses and from the bank, to pay for labor and other miscellaneous amounts. In this con-

nection it might be noted that when Mr. Seymour had money in hand from licenses or other sources that prompt settlement once a month was made by Mr. Seymour to the Treasurer. In some cases when money had accumulated rapidly, two settlements a month were made.

We think that the method of handling the cash received from licenses should be changed. The money should be paid to the Treasurer instead of the Clerk. When the money is paid to the Treasurer, he should give an order to issue a license to the party desiring same. This would take a large amount of actual cash coming into the City Clerk's office direct to the Treasurer. It is quite true that Mr. Seymour is bonded, but we are of the opinion that it is outside his duties to handle so much actual cash, and we recommend that instructions be given to the Treasurer to receive all funds, as is required by the Municipal Act.

The payment of wages for street and other labor has in the past been paid by the Clerk. This duty should be attended to by the Treasurer, and instructions ought to be issued that this be done.

Banks.

In the course of examination of the paid cheques by the banks, we find that a good deal of informality was allowed by the banks. We sub-join a list of seventeen cheques in the general City Accounts for the years 1910-1914 inclusive, which have been cashed by the bank without being properly signed by one or other of the city officials, whose duties it is to sign the same. We also found that the bank would cash a cheque without endorsation, and in a great many instances with irregular endorsation. One instance, a cheque No. L. 35241, dated December 15th, 1914, drawn in favor of Mrs. George Beck for $7.00, was cashed on the endorsation of the Provincial National Gas Company, whose name did not appear at any other point on that cheque.

We think that the bank in its own interests, and also in the interests of the city, should see that endorsation is made in the proper form.

Bank Accounts are kept for the General City, Debentures, Municipal Electric Light & Power Plant, Water Works Commissioners, Schools, Collegiate Institute and Public Library.

The banking transactions are on the whole well looked after. We might remark, however, that there were many instances where debit notes should have been furnished and were not. We had in many cases to accept entries in the bank books without debit notes for interest and corrections, interest principally. It would be better if the bank when it finds it necessary to make a correction or charge an account for interest, that it issue a debit note explaining fully the facts attendant upon the charge.

We find, when dealing with the bank transactions as disclosed by the Treasurer's cash book, that cheques were not entered by the Treasurer in his cash book when issued, but were entered only when paid by the bank. This was pointed out, and we believe that in the year 1915 cheques were entered by the Treasurer as soon as issued.

Our objection to the foregoing methods are several:

(*a*) Consecutive cheque numbers lose their value. The work of the auditors is very much greater than it would be. For instance, a cheque for a small amount issued in January may be held till June, or any other time; it was found in order to check payments by the city that page after page of the Treasurer's cash book

had to be examined before the required information was found. This principle was responsible for a great deal of time required by us.

Another objection is that we were never in a position to say just what liability there was against the city in the matter of unpaid cheques. With reference to this, it should be pointed out, however, that on or about the 15th of December all cheques issued with the intention of closing the books of the city were marked accepted by the bank.

It also came to our notice that a cheque drawn in favor of Labor, a collective term for work on streets and sidewalks, could be cashed by the bank without endorsation. In future, we think it would be advisable to have these cheques payable to an individual official of the city and endorsed by him so as to secure a proper endorsation, and in effect a receipt for the amount.

CITY OF NIAGARA FALLS.

CHEQUES ISSUED NOT PROPERLY SIGNED, BUT PAID BY BANK, 1910 TO 1914.

Cheque	No. 2972	Jan., 1910	$40 00	Not	signed by	Treasurer.
"	" 2974	" 1910	3 00	"	"	"
"	" 2957	" 1910	2 25	"	"	"
"	" 2952	" 1910	15	"	"	"
"	" 768	Sept., 1910	150 00	"	"	Clerk.
"	" 1677	June, 1911	26 36	"	"	Treasurer.
"	" 1676	" 1911	38 35	"	"	"
"	" 3611	Aug., 1912	66 66	"	"	"
"	" 4236	Jan., 1913	478 86	"	"	Mayor.
"	" 4378	Feb., 1913	54 00	"	"	Clerk.
"	" 4496	Mar., 1913	69 00	"	"	Treasurer.
"	" 4497	" 1913	35 18	"	"	"
"	" 5110	July, 1913	1,096 41	"	"	Mayor.
"	" 5559	Oct., 1913	15 00	"	"	Treasurer.
"	" 6100	Dec., 1913	4 60	"	"	"
"	" 3509	May, 1914	90 46	"	"	"
"	" 4207	Sept., 1914	6 00	"	"	"

There are two items which at the date of this report have not been satisfactorily explained, as follows:—

(*a*) A charge made in the City General Bank Account for $19.10.

(*b*) A credit which should have been given to the Electric Light Department for $21.83.

General City Cash Book, under date of June 13th, 1914. Cash Book, page 14, treats the matter as follows:—The amount shown as deposited is $410.74. The bank book shows a deposit of $429.92, a difference of $19.18. At a subsequent date the bank charges the City Bank Account with .08c. and $19.10. The matter has been taken up with the Royal Bank, who took care of the city's business at that time, but, notwithstanding our repeated efforts, no explanation has ever been made to us of the charge of $19.10. A debit note should be exhibited stating the reason for this charge. We can find no authority for the city showing a deposit as shown in the City General Cash Book. The transactions are unsatisfactory, in so far as there is nothing whatever in the matter of documentary evidence justifying the entries as they stand.

ELECTRIC LIGHT DEPARTMENT.

The account of the Michigan Central Railway for April, 1913, amounting to $21.83 was paid by the company to the bank, but we cannot find any evidence whatever that this amount was credited to this Department. We have been in frequent

communication with the bank to secure a credit for this amount but nothing has been done. The matter should be taken up by the Secretary of the Department and discussed to a finish. Had a properly balanced set of books been in use the error would have been discovered and rectified at the time.

Agreements.

Agreements have been made with the view of inducing the settlement of industries in the City of Niagara Falls. A synopsis of the same has been prepared, giving the principal provisions as under. It will be observed that these agreements are almost similar in the inducement offered.

Synopsis of Agreements.

(*a*) Agreement dated 30th March, 1914, City and Dominion Chain Company, the main provisions of which are: 1st. The city to pay $12,000.00 on account of purchase price of $16,000.00 paid for 6.9 acres (description of property) provided that the Titles to the City shall contain a condition that the lands will revert to the city upon default of the company to carry out the provisions of the agreement. 2nd. Exemption from taxation of land and buildings to be erected for a period of ten years, except as regards local improvements and school taxes. The Company binds and obliges itself to: 1st. Erect a brick building of mill construction, such building to cost not less than $265,000.00. 2nd. To employ at least 150 hands within a year after operation. 3rd. To use the site for carrying on the business of chain-making and such other business as the Company may determine. 4th. Allows the city the use of 8 ft. strip as a passage for pedestrians.

(*b*) Agreement dated 24th October, 1913, between the city and Walter Bently and W. J. Henderson, providing for:—1st. A supply of electric power during daylight hours for $12.00 per horse-power. 2nd. Granting the Company a fixed assessment of $800.00, being $200.00 on the lands, $300.00 on the building, and $300.00 for business—excluding assessment for School and Local Improvements. 3rd. To secure a supply of water at a fixed rate of .06c. per 1,000 gallons used, to be measured by meters. 4th. Agreement to run for ten years from the date of same. The Company undertakes to carry out its share of the above obligations.

(*c*) Agreement dated 8th October, 1913, between city and R. F. Carter & Co., leasing to the Company that part of a ten-foot reservation lying between the Market Block and Erie Avenue, in Block K, according to a certain plan, and in front of the building known as the "Review Building." The rent stipulation is for one dollar per annum, payable in advance, and the duration ten years. There is a proviso by lessor for re-entry on non-payment of rent or non-performance of covenants.

(*d*) Agreement dated 23rd November, 1912, between the City and Davis Acetylene Company provides for supplying of electric power on similar terms to that in the Bently and Anderson Agreement above. 2nd. Exemption from taxation except school taxes and local improvements. 3rd. To obtain for the Company a supply of water at .06c. per 1,000 gallons used. 4th. Agreement to be for ten years. The Company undertakes to observe its part of above obligations.

(*e*) Agreement dated 28th August, 1912, between City and Visor Knitting Company.—1st. To furnish electric power on similar terms to Bently and Anderson. 2nd. Fixed assessment upon land, buildings and plant of $1,000.00 except as to school taxes. Agreement to run to the end of the year 1917.

(*f*) Agreement dated 3rd June, 1912, between City and Pollard Manufacturing Company, provides:—1st. To supply electric Power not to exceed 100 firm electric horse-power for 24 hours each day at a price of $12.00 per horse-power, and the same amount of power during daylight hours each day for manufacturing purposes. 2nd. Provides that the city shall purchase a suitable site for the company (dimensions given) at a price not exceeding $3,000.00, to convey said site to company upon completion and equipment to the value of at least $25,000.00. 3rd. Exemption from taxation except school taxes and local improvements. 4th. To obtain a supply of water at .06c. per 1,000 gallons used. The company undertakes to perform its share of above obligations. The agreement to run for ten years.

(*g*) Agreement dated 6th June, 1912, between the City and the Sanitary Can Company, Limited, provides for an extension of fixed assessment of $5,000.00 for ten years from 1st June, 1912.

(*h*) Agreement dated 31st January, 1912, between the City and the Urschel Bates Valve Bag Co., provides: 1st. To furnish Electric Power not to exceed 30 firm electric horse-power during daylight hours at a price of $8.00 per horse-power. 2nd. Granting to Company fixed assessment upon the lands, buildings, and plant of $1,300.00, except school taxes. Agreement expires at the end of the year 1916. The Company undertakes to perform its part of the above obligations.

(*i*) Agreement dated 30th November, 1910, between the City and Niagara Falls Machine & Foundry Company. Agreement lapsed; company out of business.

(*j*) Agreement dated 1st December, 1910, between the City and Tekton Company. Agreement lapsed: company out of business.

(*k*) Agreement dated 30th November, 1910, between the City and E. J. Von Gal Co., Ltd., provides: 1st. To supply electric power not to exceed 75 firm electric horse-power during daylight hours at $8.00 per horse-power. 2nd. Water supply at .06c. per 1,000 gallons used. 3rd. Fixed assessment of $2 [illegible]0.00. Agreement to run to end of 1915.

There are a few more agreements of earlier date of a similar nature which have either lapsed or are about to expire.

General.

Agreement entered into between the City and the Queen Victoria Niagara Falls Park Commissioners whereby the Commissioners undertake to pay one-half of the cost of maintaining the sidewalk and driveway between the north end of the park proper and the northern limit of the town. Agreement dated 25th November, 1895.

Leases.

There are certain leases between the city and the railway for certain pieces of ground used as footpaths in which the rent is nominal.

Agreement of lease, dated 28th August, 1912, between the City and the Visor Knitting Co. The city leases to the company the building, known as the "Old Armoury" for a period of five years from January 1st, 1913, consideration being that the company is to install necessary plumbing and do the necessary repairs, estimated to cost $1,500.00. There are several penalty clauses, providing for re-entry by the city, and the repairs are designated as the rent for the first five years.

A motion was carried in the Council on August 14th, 1912, authorizing the foregoing agreement, and if the "Council considers it advisable that a further five years lease be given at a rental of $300.00 per year." We presume that the Council indicated is that holding office at the expiration of the lease.

Bell Telephone Company.

An agreement, dated 1st February, 1909, was entered into between the Bell Telephone Company and the City. The agreement is based on the Municipal Act, Sec. 331 (then in force), which section authorized the Municipality to pass by-laws allowing a Telephone Company to have its poles, wires, etc., on the streets.

(1) The city binds itself not to allow any other company to have its poles, etc., on the streets for the purpose of carrying on a telephone business, for the period of five years from 1st February, 1905.

(2) Provides for the extension of the Bell system.

(3) Provides for maintenance of poles and specifies height, etc.

(4) In view of the above concessions the company agrees to furnish for the use of the city, telephones to the number of 30 and local telephone service within the Exchange Limits free of charge.

(5) Provides that the Telephone Company has no claim for damage on account of interference with telephone lines by induction in respect of railway and electric light current, or other purpose of the city.

(6) Reserves the rights to the city to grant rights for private telephone lines and long distance stations.

(7) Reserves the rights to cancellation in event of a change of rates upon giving one month's notice.

The foregoing agreement expired and a new agreement was entered into on 28th April, 1914. under the Ontario Telephone Co.'s Act, being Statute 2, George V., Chapter 38, Section 8, Subsection 4, and enacted by 3-4, George V., Chapter 40, Section 2, under which the Council has power to pass by-laws granting from time to time any telephone company exclusive right within the city. The provisions and considerations are similar to the original agreements.

The last mentioned agreement expired 27th April, 1915, and was not renewed. A letter dated 1st May, 1915, intimates to Council that the Company is now under the Board of Railway Commissioners, who control its rates, and it is therefore not in a position to grant a renewal. It has, however, been arranged that the last mentioned agreement is extended to 11st November, 1915.

CITY OF NIAGARA FALLS.

List of City Free Telephones.

Telephone.	Location.	L.D. Wall.	L.D. Desk.	Ex. Bell.	Am't.
212	Ald. H. William's Res.	1	..	..	$25 00
165	Waterworks Office	..	1	..	32 00
416	Centre Police Station	1	..	..	30 00
417	South Police Station	1	..	..	30 00
109	Chief Police Office	..	1	..	32 00
443	Mayor's Office	..	1	..	32 00
508	W. J. Seymour's Res.	1	..	..	25 00
41	Fairview Cemetery (Caretaker's Res.)	1	..	..	30 00
201	W. Didimus' Res.	1	..	..	25 00
182	Fire Chief's Res.	1	..	..	25 00
37	North End Fire Hall	1	..	1	32 00
79	City Clerk's Office	..	1	..	32 00
55	Chief Police's Res.	1	..	..	25 00

Telephone.	Location.	L.D. Wall.	L.D. Desk.	Ex. Bell.	Am't.
8	Waterworks Pumphouse	1	(¼ mile excess)	1	$36 00
439	Waterworks Supt. Res.	1	..	..	25 00
404	Police P.C. Dart's Res.	1	..	..	25 00
403	Police S. Welsh's Res.	1	..	..	25 00
171	Police T. J. Farrell's Res.	1	..	..	25 00
211	Jno. Hawley's Res.	1	..	..	25 00
159	Health Inspector Webber's Res.	1	..	..	25 00
519	Robinson St. School	1	..	..	30 00
200	Glenview School	1	..	..	30 00
207	Kitchener St. School	1	..	..	30 00
198	Barker St. School	1	..	..	30 00
23	Simcoe St. School	1	..	..	30 00
58	Separate School	1	..	..	30 00
19	Collegiate Institute	1	..	..	30 00
74	Electric Light Station	..	1	..	32 00
276	Centre Fire Hall	1	..	..	30 00
638	Police Magistrate's Office	..	1 (on same line)		26 00
25	Tax Collector's Office	..	1 (on same line)		26 00
		24	7	2	$885 00

EQUIPMENT PAID FOR BY CITY.

Telephone.	Location.	L. D. Wall.	Ex. Bell.	Amount.
74	Electric Light Station	..	1	$2 00
417	South Police Station	..	1	2 00
439	Waterworks Supt. Res.	..	1	2 00
565	Mr. Thomas' Res.	1	..	25 00
578	South Fire Hall	1	1	32 00
892	Chas. Warder's Res.	1	..	18 00

BONDS.

An examination of the Fidelity Bonds of the City Officials, discloses that the officials were properly bonded, with the exception of Mr. McMurray, the Treasurer. This was due to circumstances over which Mr. McMurray had no control. In the year 1912-13 Mr. McMurray was properly bonded by the American Surety Company. At the end of the year 1913, the American Surety Company was succeeded by the Canadian Surety Company, who have their office in the City of Toronto. The Canadian Surety Company when they assumed the obligations of the American Surety Company issued a bond which required the person bonded to be a party thereto. The bond was sent to Niagara Falls to the local agent of the Company, who in turn sent it to the City Clerk's office. The bond found its way into the files of the City Clerk's office without having been completed. We pointed this out to the officials and at once succeeded in having it signed by Mr. McMurray and put the matter upon the proper basis.

The bonds covering Messrs. Seymour, Gunn and Bayliss are issued by the Dominion of Canada Guarantee Co. in their regular form. The bond used by that Company recites that on account of certain statements made to the Company at the time of issue, they are satisfied to hold these statements as part of the bond and to issue the same, in their regular form. To-day the officials are properly bonded to the City, provided that duties such as are usually regarded as those of Clerk, Collector, etc., are performed.

In the case of Mr. Seymour we had grave doubt as to whether the City was protected at all. We submitted copies of application and bond and a memorandum of the facts to J. W. Sharpe, Esq., K.C., Provincial Municipal Auditor, for an opinion. Mr. Sharpe in the clearest manner points out that the bond guarantees

loss only in connection with the employee's duty as Clerk, and that if he acts as Treasurer the bond will not cover such acts. In another part of this report it is pointed out that Mr. Seymour passed through his hands a sum of approximately $23,000.00 in currency in the year 1914. There is no doubt that the majority of this money should have been paid to or by the Treasurer and that Mr. Seymour stepped outside of his statutory duties when he handled it at all. Should Mr. Seymour default, the Bonding Company has an excellent defence, a defence which in our opinion would succeed, should the City endeavor to place the responsibility with them.

The remedy would seem to be either discontinue the cash transactions in the City Clerk's Department or bond Mr. Seymour properly. The former remedy is the one recommended by us.

Bills Payable.

The total amount owing by the City on bills payable as at the 31st December, 1914, was $96,679.32 divided as follows:

Current Expenditure	$60,415 32
Sewers	16,326 00
Paving	3,314 00
Walks	16,624 00
	$96,679 32

Current expenditure will be taken up when the taxes come in. The amount borrowed on sewers will also be attended to, with the exception of Victoria Avenue laterals and paving, $4,500.16.

Victoria Avenue Paving and Laterals.

The above consists of paving, etc., from Simcoe Street which runs in a westerly direction along the main thoroughfare from the north to the south end of the City. This work has been stopped upon the decision of the Street Railway Company to double track their line along the whole route of the proposed pavements. The work would have been proceeded with before had it not been for the stringency of the money market.

Muddy Run Sewer.

The amount shown as expended on this work is preliminary expense, for engineering services and supplies. The Provincial Board of Health have sanctioned this sewer but work is held pending a vote of the ratepayers on the subject.

Walks.

The amount owing under this head is $16,624.00. Courts of Appeal have been held and the assessment for the local improvements have been confirmed. Debentures will be sold within a few months which protect the amount and place the liability on the regular basis.

General City.

Small errors were found in the accounts of the General City as follows:

John Waugh, Jr., was on the 15th December, 1911, overpaid $1.00. The cheque should have been drawn in his favor for $20.77, whereas it was drawn $21.77. Repayment of this amount no doubt will be obtained when the matter is taken up with Mr. Waugh.

George W. Clark was overpaid $1.00. Cheque in his favor was for $39.00, should have been $38.00. An error in the addition of his invoice accounts for the oversight. The cheque is No. 35213.

Cheque No. 4611, issued to G. Cadham on November 3rd, 1914, on a voucher made in the City Clerk's office, but not entered through the Treasurer's Cash Book, and in fact not paid on 8th April, 1915, marked "Audited and found Correct" by the local auditors, although it was not through the books till the following year.

It came to our notice that the sum of $39.00 was, in December, 1914, paid for demurrage. The amount seemed large, and we think that someone in the Works Department should have seen to it that this indebtedness should not have been incurred.

Cheque No. 4848, issued to G. Cadham on December 10th, was marked and entered in the Cash Book, but presumably not cashed till April 13th, as no cheque was exhibited to us.

The following changes from the amounts specified in the Minute Book for June 1st, 1914, are on similar lines to what we have already stated in connection with the lists of accounts submitted to the Council:

(*a*) Fire, water and light, authorized $432.39. Actual payments amount to $505.14.

(*b*) Streets and sidewalks, authorized $495.47. Actual payments amount to $525.47.

(*c*) Indigent, authorized $63.30. Actual payments amount to $306.39.

(*d*) Sewer No. 31, nothing authorized. Actual payments amount to $21.50, evidently an omission.

Minute Book 3rd August, 1914. Authorized cheques for Sewer No. 31, $321.30. Actual payments amount to $325.50.

Minute Book 1st September, 1914. Sewer section 31 evidently omitted from Minutes and payments to the extent of $362.51 made.

Minute Book 1st September, 1914. Proposed sewers evidently omitted and payments of $41.75 made.

Minute Book 1st September, 1914. Authority taken to pay $251.52. Actual payments $215.52.

Library.

We examined the accounts herein and found that they were very well kept and in good order.

One or two invoices for books, etc., were not exhibited on account of their having been mislaid, but the amounts were very small and the cheques were shown as vouchers.

Cheque No. 1—Bell Telephone Co.	$8.00	Not	countersigned by Chairman.
" " 14—Clara McKenzie	16.00	"	endorsed.
" " 15—M. E. Butters	7.14	"	"
" " 80—Bell Telephone Co.	8.95	"	countersigned by Chairman.
" " 117—Gaylord Bros.	14.20	"	" "

McClelland & Goodchild, invoices for $51.21 missing.

Sale of Supplies.

We find that in the Water Works Department and in the Municipal Electric Light and Power Department, supplies and labor have been sold. The amounts are not large, but we find that when payment was made no notification was sent to the Treasurer to be recorded in his books. This we consider essential, the Treasurer not being able to identify these deposits in the bank account whether for water sold or for electric energy sold. We pointed this out to the Secretaries of both departments, and instructed them to make intimation to the City Treasurer by letter when a receipt of this nature comes into the City's funds, and they have undertaken to do so.

Sinking Fund.

No Sinking Fund has been created. Each year an appropriation is made providing for the debentures together with interest maturing in the year.

Insurance.

Schedules containing information as to the companies, holding insurance, amounts and property insured have been prepared and are submitted herewith.

So far as we are able to form an opinion, we think the protection afforded by this insurance is ample.

The policies have been perused with the view of ascertaining their validity in law, and were found to be in order.

Cemetery.

We have examined the Permit Book kept in the City Clerk's office, and confirmed same with the actual permits in the hands of the Cemetery Superintendent. We found they correspond, and that in the year 1914 the total number of burial permits amount to 117, three of which were issued to indigent people. There were also six foundations laid by owners of lots and one concrete grave installed.

The total revenue amounts to $1,648.85. A reference to the city ledger discloses that the purchase price of the cemetery is $12,500.00. The cemetery, however, was purchased about the year 1886, and since that time lots have been disposed of to private owners, until at the present time approximately two-thirds of the cemetery has been sold. No change has ever taken place in the value of the original purchase.

It is obvious that something should have been done to reduce the value of the property as there is only about one-third of the original holding now in the hands of the City. When we mentioned this matter before the city officials we received the answer that the price of burial lots has been greatly increased and that the remaining portion of the cemetery will produce an amount equivalent to $12,500.00 for the sale of burial lots. A lot in 1886 was sold for $10.00, to-day the price of a similar lot is $40.00, to a resident of Niagara Falls, and if sold to a non-resident the price is $120.00.

The question of depreciation has not been seriously dealt with by the city authorities, with the result that the assets of the City are standing on the books at practically original cost.

Rents.

So far as the records disclose there are but two rents to be collected.

(*a*) The Water Works for their office in the City Hall and part of the basement used as a workshop, $150.00 per annum.

(*b*) The Carter Electric Company for the use of the land belonging to the City as shown in the synopsis of the agreement under that heading in this report. The latter rent is a nominal one of $1.00 per annum payable in advance, and was not collected in 1913 or 1914. When this was pointed out collection was at once made for those years.

Licenses.

A By-law No. 635, dated 23rd March, 1914, dealt with the subject of licenses, defined the various occupations which require a license to carry on business in the City. Defines the amount of license duty payable. The mode in which licenses are to be issued as regards broken periods and full term. Full term licenses dealt with in the By-law expire at the end of the calendar year. In short, full instructions are given for guidance of the city officials and police force. Prior to this By-law, licenses were issued at various dates and expired in classes. and were governed by various by-laws mentioned in this By-law, and now repealed. Under the new arrangement this department has now been systematized which renders the issue and administrative work very much more easily performed. The records kept by the City Clerk's Department are ample and well kept.

Licenses for dogs are issued by the Police Department and are on a satisfactory basis. The records kept are ample and properly vouched.

Accounts Payable.

Accounts payable are the usual administrative accounts. We have scrutinized the accounts submitted to the first meeting of the Council in January, 1915, and found that the amounts are normal. A schedule of the same has been prepared and is submitted herewith. It might be remarked that these accounts were contracted and owing at the 31st December, 1914. They, however, merely counterbalance the accounts which had matured at 31st December, 1913, and were paid in January, 1914, so that a fair view of the year's transactions is not interfered with by these accounts. A great deal of difficulty has been experienced in getting the merchants and others to whom accounts are payable to render statements so that they could be included with the payments made at 15th December. Advertising has been resorted to, but the results are about the same. A balance sheet is, however, a statement disclosing the position of the City at a given instant of time, and it is necessary that those accounts should be included, as known liabilities would otherwise be excluded.

Accounts Receivable.

The cheque from Queen Victoria Niagara Falls Park, $580.62 was paid on 15th January, 1915, although due before the close of the year 1914. Similarly the cheque received in the beginning of the year 1914 was due in 1913. We could find no other accounts outstanding.

Minutes.

The Minutes of the Council are kept by the City Clerk. We made a close examination of these and found them to be in order, properly signed by the Mayor and the Clerk.

With reference to the authority for payment of accounts, we found that lists were prepared substantiated by a statement or invoice in most cases. A number of these invoices or statements were not exhibited. Several accounts have been paid without having had the authority of the Council and the explanation offered was that it was necessary to pay some accounts immediately, in order that the business of the Council might not be unduly delayed. For instance, an account incurred in Montreal for the re-winding of an armature was paid in order not to interfere with the continuity of the Electric Light Department, and while we admit that matters of this kind must of necessity be paid, we are of the opinion that when an account is so paid, it should be submitted to the next meeting of the Council for ratification. We think it would be advisable that everything necessitating the issue of a cheque should come before the Council, and also that interest charged by the bank on overdrafts should be submitted to Council.

We found that when the full details of the accounts payable were incorporated in the minutes as opposed to the lists above mentioned, no liberties were taken with the amounts. Since, however, lists have been prepared, liberties have been taken, and amounts have been varied, sometimes increased, sometimes reduced. We think this practice should stop. When the amount was increased, we made it a point in seeing that the increase was justified, and there is in our opinion nothing wrong with these payments. In every case it was found to be the correct amount that was paid, but our objection is that if it is necessary to change an amount, authority should be obtained from Council before the change is given effect to, and if it is essential that the payment should be made before the Council meeting can be held, then ratification should be obtained from the Council.

Collections and Payments.

We find that the taxes are collected by the banks in Niagara Falls, and that all payments, with the exception of wages paid under a general resolution of the Council, are by cheque.

The actual currency paid to the City is that mentioned for licenses paid to Mr. Seymour. The amount is considerable and our suggestion for payment to the Treasurer should be followed.

Administration of Justice.

It will be noted from the statements that the amount of fines in the Police Court in 1914 amounted to $571.00, about half of the amount in former years. A reference to the City ledger disclosed the fact that this amount was turned over to the City in April, 1914, which included fines up to the end of March of that year. The next settlement we believe was not made until 18th March, 1915, which included fines till the end of February of that year, when $1,429.50 was turned over. From the 1st April, 1914 to the 31st December, 1914, the sum of $1,324.50 was in the Magistrate's hands.

Cap. 100, R.S.O. Section 7 (1). It is provided that the "Police Magistrate

shall keep proper accounts of all fines, etc." This has been complied with. Subsection 2 of this Section has inter alia "Such fines, etc., shall be paid over by him to the Treasurer of the City of Niagara Falls for the uses of the City at such periods as such Treasurer and Police Magistrate may agree upon, or in default of agreement at such period as may be fixed by the City Council." We have been unable to trace any resolution of Council or any agreement between the Police Magistrate and Treasurer as to when settlements are to be made.

In view of the fact that the City is paying interest on a large overdraft we would suggest that an arrangement should be made by the Treasurer and Magistrate to have settlements more frequently—say monthly. We understand that an arrangement has been come to in 1915, whereby monthly settlements will be effected.

Band.

The City Band received from the City Council, $350.00, in the form of a grant. For this they give free concerts on band stands in various parts of the City. We think this money is well spent, in view of the fact that Niagara Falls is largely a tourists' centre.

Tree Spraying.

This has not been on a satisfactory basis. If the City is to attend to this, the business had better be put on a satisfactory basis. We examined the receipt stubs issued by Mr. Thomas Fawell and found that collections made by him were accounted for.

The principle of having Mr. Fawell make collections should be discontinued. It would be better if a report of the work done were made to the City Clerk, and the information incorporated in the form of a Roll. Collections to be made by the Collector in the usual manner.

Salaries.

Salaries are at present charged to an account named "Salaries." Under this heading are entered the Street Superintendent, Street Teamsters, Sanitary Inspector and others.

Salaries of officials engaged in special work, such as superintending street work should be charged to streets and sidewalks. Teamsters should be treated similarly. The Sanitary Inspector who inspects sewers, sanitation and building construction should be charged to say, one-half sewers, one-quarter sanitary and one-quarter buildings. At present the appropriation is made to the salaries account and this need not be interferred with, if it is found to be more convenient as at present, but when the Statements at the end of the year come to be drawn up proper adjustments should be made.

Scavenging.

The cleansing work of the City is under contract, Mr. J. J. Murray being the contractor. The contract price per year is $2,640.00.

In the year 1914 the contractor petitioned the Council for an increase of his remuneration under the contract and after investigation was made by the Board

of Works, it was found that Mr. Murray was justified in the application, and he was voted $160.00 in addition to his contract price. We understand that this matter has not been dealt with in 1915.

Agreement dated 1st July, 1911, between John J. Murray and the City in which Murray the contractor undertakes to provide: 1st, equipment. 2nd, a place for disposal of garbage. 3rd, contractor to furnish bond for performance. 4th, duration of contract five years. 5th, City to pay $220.00 monthly. Specifications seem to amply cover the work.

No bond has been given under the contract.

Fire Brigade.

It will be observed that the purposes of the financial statements have been to disclose the departmental cost of the City.

In turning to the Fire, Water and Light Committee under which the accounts for the Fire Department are kept, it will be seen that the sum of $3,184.82 is required to pay the retaining salaries of the voluntary brigade, and that the amount required in fighting fire is $597.45. In addition to that the annual grant of $425.00 is made by the City Council.

Attention is directed to the amount expended on the feed for horses in this Department. The Department has one team of horses entirely its own, and also has first call on the services of another team which is used by the Street and Sidewalk Committee in their work. On reference to the statement of accounts under the Street and Sidewalk Department, it will be observed that over $600.00 per annum is required to feed four horses, and in the Fire Department the amount is $182.00 for two horses, and the use of two from the Street and Sidewalk Department. It will be seen that the Fire Department seems to be favored in the matter of distribution of cost in the upkeep of the horses.

Law Costs.

It will be observed that the City Solicitor, Mr. F. C. McBurney, received a retaining fee of $400.00 per annum and payment is also made for the work performed by him. We have gone through the statements with a view of ascertaining whether it would not be better for the interests of the City to pay Mr. McBurney a salary in full for everything. If this could be arranged it might be to the advantage of the City. We have ascertained that $1,073.01 was paid to Mr. McBurney in the year 1914. This amount includes his charges in connection with the Glynn litigation, but not the retaining fee of $400.00.

Pay Rolls.

Pay Rolls are kept for men on street work, street sprinkling and cemetery. These Rolls are made up from time books made by the foreman or superintendent on the work. We have checked the time books to the pay rolls and found them accurate. Receipts for the payments are taken on the rolls which are satisfactory to a point. It is not unusual with men on this class of work to be unable to sign their own names and such signatures are usually supplied by the person making the payment. This difficulty is by no means unusual.

Municipal Electric Light and Power Plant.

Accounting System. At present the meter readings are transcribed direct from the meter reading books to the card which ultimately forms the consumer's bill. The cards are then arranged into alphabetical order and posted to the customer's account in five ledgers—one for each ward. The cash is collected by the bank and the customer's accounts are credited with the cash and discount when advice is received by the Secretary from the bank. The present Cash Book and the method in which it is kept are of little or no value, being merely a transcription of the bank deposit slips. A file of the duplicate bank deposit slips would serve the purpose almost equally well. The amounts of the deposits are extended, but this book as a whole, is not added up. When the above has been said, the System as it exists is before you.

The opportunities for errors are many. The books are not balanced, have never been balanced and in their present form give a single entry result only. A very little more work would secure the result of double entry bookkeeping. The additional expense would be very slight as all that is required would be a small ledger to contain the results of the month's transactions.

The arrangement of the sales ledger at present is according to wards, a much better arrangement would be a geographical one, i.e., according to the streets. This geographical arrangement would follow the order in which the meters are read, and all rearrangement of the customers' cards would be obviated as the meter reading book, the ledger and the cards follow the same order. The cards when completed should be summarized according to classification, viz., ordinary consumers, flat rate, contract or other classes. The totals of the various classes when ascertained should be entered in the ledger already mentioned. The amounts shown in the consumers' ledger forming the debit, and the credit appearing in the small ledger referred to. As regards sales, a complete double entry result is obtained.

Collections are made by banks, and information comes to the Secretary in the form of a duplicate deposit slip vouched by the department's portion of the consumer's bill. This portion of the bill gives the gross amount, the amount of discount allowed, and the net amount of cash received. The net cash is at the present time entered in the Cash Book, the form of which may with advantage be somewhat changed, or utilized in a different manner to that at present in use. The net amount of cash should be charged to the cash. The net amount of discount could be shown in the column now headed "total." The individual amounts of cash received, together with the discount applying thereon, forming the credit in the consumers' accounts, the Cash Book, of course, being balanced by a credit thereon and a debit to the bank. The discount column forming the debit to the discount allowed account. The column in the Cash Book at present headed "Total" being used as a collecting column for discounts, the amounts of which would be used as a debit entry to discount allowed accounts. In effect making this a journal column in the Cash Book.

Payments are made from the bank throughout the year, for maintenance and other purposes, and if only the deposits are shown in the account in the small ledger, then your bank account there would not represent the actual state of the bank account as kept by the bank, and to overcome this difficulty an account might be opened headed "Miscellaneous Accounts Paid," and charged with the amounts actually paid on a report received by the Secretary from the City Treasurer, the same amount being credited to the bank account.

A set of transactions has been worked out so that an illustration of what is required to be done is before you.

It will be seen in the Cash Book that the property is given instead of the name of the consumer.

The total sales are $12.00. They have produced $7.00 in cash, which is in bank, and that $1.00 has been paid as discount. The total of the debit side of the bank added to the total of the debit to discount allowed account deducted from the credit side of the sales of current account, gives the amount of accounts receivable unpaid, which in the illustration is No. 19 Queen Street, $4.00.

The foregoing suggestions are made with the view of disturbing as little as possible what you already have in the matter of books and accounts in this Department.

In a great many plants considered up-to-date a register is used designed somewhat as draft form included later.

Vault accommodation is insufficient and at present the customer's ledgers are left on a shelf in the office at nights on this account. In event of a fire the loss of the ledgers would be inevitable.

CASH BOOK.

Date.	Property.	Folio.	Cash.	Discount.
Jan. 1	13 Queen St.	....	$1 75	$0 25
	15 Queen St.	....	1 75	25
	17 Queen St.	....	1 75	25
	21 Queen St.	....	1 75	25
			$7 00	$1 00

SMALL LEDGER.

Sales of Current Account according to classification.

By sales $12 00

Total of Consumer's Bills for the month, including discount.

BANK ACCOUNT.

To deposits..... $7 00 By miscellaneous $3 00

DISCOUNT ALLOWED ACCOUNT.

To sundries..... $1 00

MISCELLANEOUS ACCOUNTS PAID.

To sundries..... $3 00

SALES LEDGER.

John Black, 13 Queen St.

December..... $2 00 By Cash and Discount $2 00

John Brown, 15 Queen St.

December..... $2 00 By Cash and Discount $2 00

John Green, 17 Queen St.

December..... $2 00 By Cash and Discount $2 00

John Gray, 19 Queen St.

December..... $4 00

John White, 21 Queen St.

December..... $2 00 By Cash and Discount $2 00

CITY OF NIAGARA FALLS

ELECTRIC LIGHT REGISTER.

Year 19.....

Reg. No.	Property	Meter No.	Last Reading	January					Last Reading	February				
				Arrears	Charge	Discount	Cash	Day		Arrears	Charge	Discount	Cash	Day

The answer to Complaint No. 2 of the Petition deals at some length with the investment of the revenues of this Department and also in the Water Works. In view of the fact that a question might arise as to what the ratepayers got for the investment of their $11,000.00 in the year 1914. We distributed the amounts to the new construction and line extensions and found that a new direct line from the Municipal Power Plant premises to the Dominion Chain Co. was one of the principal pieces of new work carried through in the year 1914. This work absorbed, according to the distribution made by the Secretary, slightly over $4,000.00. The Pollard Manufacturing Co. also had a new line which absorbed something over $1,000.00. There was also a small amount of about $100.00 for the Niagara Falls Brick and Tile Co. These, however, formed the principal individual pieces of work in the year 1914. The balance of the amount spent seems to have been for the ordinary extensions to the plant.

In the course of the investigation it developed that new material, almost without exception, was charged to an account called "Capital Account," no matter what its destination might ultimately be, in other words, material charged to this account could equally well be used on repair work. The system which allows this state of matters to prevail is inherently bad and the remedy would appear to be a complete change in the system. It was obvious that looseness was allowed in several directions.

By special resolution of the City Council dated 7th March, 1910, instructions were given that a Stock Book, being a classified list of the materials and supplies in the Works be prepared, and carried on. Following upon this resolution a book was opened, the construction of which is ample and sufficient for the end in view. The predecessor to the present Secretary, without authority of any kind, discontinued the book, and it is no longer in use. It would appear that the record was kept for about two years so that after March or April, 1912, no more entries were made.

We recommend that the Stock Book be at once renewed and continued. To do this it will be necessary to have an Inventory of the present Stock on hand taken, priced and entered in the Book. The work required to continue the Book should not be of any serious magnitude. Our reason for recommending this Book is that at present there is no control over the issue of new materials, in other words, if a man considers that he requires 100 ft. of wire, there is nothing whatever to prevent him from taking 250 ft., or whatever he desires to take. In future no materials should be issued unless a requisition is made upon a person responsible for the stock and signed by an official who is satisfied that it is necessary for the work on hand.

At present, as we have said, Capital Account is charged with practically all new material. An Account should be opened called "Stores Account" and all purchases of material debited thereto. All withdrawals must be made by requisition which will be priced by the Secretary, and in themselves give information as to where the material is to be used. These when priced and totaled should be credited to Stores Account and charged to maintenance, if the material is used for maintenance, and in the event of material being used for new work, then charge would be made to Capital Account. The transfer entry in the books of the Treasurer would amply cover the ground, and it is a matter of opinion as to whether it would be better to do this monthly, six monthly or annually, whichever is found to work out for the best could be followed.

J. W. Bayliss was appointed Secretary early in the year 1913, and we regret to say that he has been considerably handicapped with the system of accounting in the office. There is no doubt there is a great deal of work in this office, but it can be arranged so as not to become burdensome to anyone who takes the proper interest in the work. We have remarked upon the books in this Department and our suggestions, relative to the change should be carried out forthwith.

Our examination of the paid cheques returned by the bank discloses the fact that the cheques in favor of the operators at the plant are almost uniformly endorsed by Mr. Bayliss for the payee. It appears that a power of attorney has been granted by the operators to Mr. Bayliss. The endorsements under these circumstances are valid endorsements, but we think it would be better for the payees themselves to endorse the cheques as the City has a right to look for the endorsements of the payees upon its cheques. It is of course a matter of internal management, but the custom is one which we think should not be continued.

While the distribution of Capital Expenditure was being made time sheets turned in by the linemen and others were examined, and we find that a certain amount of laxity has been allowed in the proper calculation of the amounts coming to the workmen. The following over-payments and under-payments were made throughout the year 1914:

		Overpaid.	Underpaid.
February	J. Elliott	....	$1 00
February	J. Allen	$1 50	....
May	Wrisley	1 50	....
May	Potter	1 50	....
June	Potter	3 00	....
July	Spencer	1 50	....
August	Potter	1 50	....
September	Potter	3 00	....
November	Spencer	....	67
November	Elliott	....	1 84
December	Pyscher	1 50	....
		$15 00	$3 51

The method in which the calculations were made might account for the errors, and upon enquiry we found that the calculations were made once each month. We concluded a change should be made and instructed the Secretary to attend to this part of his work daily for two reasons:

(*a*) Accuracy.

(*b*) If anything appears on the men's daily reports on which the Secretary is not quite clear, reference to the workmen themselves would secure the necessary explanation as to where he was and what he was doing. When the time sheets were gone over monthly it was found that the men could not remember what they were doing or where they were at any period over a week. It has been found in practice that the new method is very much more satisfactory.

Referring to the Financial Statement it will be observed amongst the Plant receipts were amounts for work performed and sale of junk and other material. In the year 1914 the sum of $232.18 was derived from this source which was treated by the City Treasurer as the sale of electrical energy. This of course is wrong, and since the matter has been pointed out a new method of treatment has been instituted. It would appear that the City Treasurer is not responsible for this as he should have been advised by the Secretary of the plant of the nature of these receipts. We of course are of the opinion that had the Treasurer's office

been in closer touch with the other Departments of the City, matters of this nature would not have occurred.

Examination of the accounts discloses that the Secretary was making payments for Sundries from Petty Cash and on enquiry we found that he had the sum of $25.00 on hand either in Cash or Vouchers.

Mr. McMurray had charged the original $25.00 to the maintenance of the plant, instead of charging an asset account in his ledger with this amount. It will thus be seen that the asset of $25.00 has been lost sight of. We understand that this $25.00 has been increased to $50.00 in the year 1915, in view of the many small payments required in connection with the new Ornamental Street Lighting System. We understand that this has also been charged to maintenance. It will now be necessary to credit Maintenance Account with the sum of $50.00 and a Petty Cash Account be opened for that amount.

Water Works.

Maintenance.

Charges are regulated by a By-law passed by the Water Commissioners 19th March, 1909.

The By-law is wide in its scope, prescribes methods for application for service, gives schedules of rates to be charged, gives rules for plumbers, etc.

An application for water service is received, an inspection by Water Officials is made, and in the case of a new house, a certificate is received from the plumber as to fittings. The Commissioners are given ample protection before the water is turned on.

Charges are made as above. Entry is made in a Charge Book, which remains fixed as long as conditions are the same, and repeated quarterly.

Our remarks on the changes suggested in the accounts for the electric plant apply also to this Department.

The total of the Water accounts for the quarter forming a credit to the Water Sales account. The amount of cash and discount would be treated similarly to the same subjects in the Electric Plant. In fact the system could be duplicated just as it stands, and results giving satisfactory information could be had promptly.

In this Department sales of materials, junk, etc., have been made and the proceeds treated as sales of water. The principle is similar to the one at work in the Electrical Department, and the same instructions have been given as regards information to the Treasurer. The amount in this Department is small, being $58.75.

Cheques have been cashed by the bank without being properly signed. A list is given herewith.

Cheque No. 122, June 30th, 1910. Lorenzo & Seales	$112 52	Not endorsed but paid by bank.
Cheque No. 151, July 8th, 1910. Lorenzo & Seales	322 28	Endorsed on back as applied.
Bank Dr. column addition 3c. short, July, 1913; Cheque No. 1541 entered in Cash Book 3c. short.		
Cheque No. 1932 Dec. 15th, 1913. Garner Bros.	$3 39	Not endorsed by payee.
Cheque No. 106, Sept. 18th, 1914. Inter. Ry.	5 00	" " "
" 99, Sept. 18th, 1914. Mun. El. Light	1 81	" " "

Cheque No. 138, Oct. 15th, 1914. Mun. El. Light	2 03	Not endorsed by payee.
Cheque No. 713, Dec. 2nd, 1909	24 22	Not signed by Treasurer.
" 758, Jan. 14th, 1910	70 35	" " "
" 69, May 5th, 1910	2 50	" " "
" 179, Aug. 9th, 1910	9 45	" " "
" 1100, Sept. 10th, 1912	67 75	Not signed by Secretary.
" 1305, Dec. 19th, 1912	6 25	Not signed by Chairman.
" 57, Aug. 14th, 1914	31 47	Not signed by Secretary.
" 55, Aug. 14th, 1914	30	" " "
" 59, Aug. 14th, 1914	650 88	" " "
" 56, Aug. 14th, 1914	16	" " "
" 49, Aug. 14th, 1914	9 63	" " "
" 60, Aug. 14th, 1914	31 40	" " "
" 48, Aug. 14th, 1914	145 39	" " "
" 54, Aug. 14th, 1914	1 75	" " "
" 42, Aug. 14th, 1914	4 60	" " "

Capital.

We investigated the Capital Expenditure in this Department and found that the arrangement of the books similar to that of the Electric Light Department was in use. With the view of ascertaining what had been installed in the matter of new work in 1914 we find that:

250 ft. 1 in. main	$63 51
2,928 ft. 2 in. "	1,265 72
2,756 ft. 4 in. "	2,231 95
3,269 ft. 6 in. "	3,664 76
162 new service	1,677 76
	$8,903 70

had been laid. We also found that the payment of $3,000.00, being first instalment on No. 5 pump had been paid. On account of a mechanical defect in the pump the account is being held up until this is corrected, and active correspondence has taken place between the City and the Contractors, namely: Canadian Allis Chalmers Company. We understand that the Company have agreed to the recommendation of the Engineer, and the part such as that described by the Engineer will be supplied by the Company. The balance of the purchase price forms part of the balance in the Debenture Bank Account.

PUBLIC SCHOOLS.

We found that the Cash Book and the Bank Pass Book of the Secretary did agree, but we found also that neither of them were correct. The error arose through a transfer from the Construction Account to the General Account. In June, 1914, a cheque was drawn on the Buildings Account, transferring the balance of that account, $747.03 to the General Account. This amount was not credited to the General Account, but $745.03 was credited, being $2.00 under the amount required.

On taking the matter up with the bank, the error has been corrected and the School Bank Account has been credited with the $2.00 omitted.

In the School Board account we also found considerable liberties were taken with payments, and the subjointed list shows how payments have been made without authority. The payments no doubt were alright, but our remarks to the General City apply, that if a payment has to be made, ratification should be obtained at the next meeting of the Board.

There are two points which came under our observation, namely: The pension granted Miss M. A. Henderson, $300.00 per annum, and the leave of absence granted to the Drill Inspector, Mr. Vandersluys.

Miss Henderson's pension comes under Sec. 110, Cap. 206, R.S.O. 1914, where it is provided that a teacher who has served as such for twenty years in service of the Board, may be granted an annual allowance, not exceeding the salary received at the time of retirement. Requirements of the Act have been complied with and this pension is in order.

With reference to Mr. Vandersluys. A resolution was carried granting him leave of absence for three months with salary and an understanding that upon his return from the war his position should be open for him. It would appear that the Board was well within its legal rights in making grant.

CITY OF NIAGARA FALLS.

Public Schools.

Jan.	G. A. Briggs, supplies	$5 00	No voucher.
Feb.	Cole & McMurray, repairs	50 06	No authority.
	Mun. Elec. Light	9 98	" "
March	Thos. Nelson, labor	10 25	No authority or voucher.
	G. W. Mortimer & Co., insurance	15 00	" " "
		68 00	
April	Mun. Elec. Plant	7 57	" " "
May	E. Woodruff, repairs	8 00	" " "
	Mun. Elec. Plant	5 57	" " "
	Can. Office & School Furniture Company, desks	711 05	" " "
June	Geo. Nelson Cartage Co.	50	No voucher.
	H. McBride	1 00	" "
	R. Rennie, labor	4 00	" "
	Prov. Nat. Gas Co.	8 00	No authority.
	Mun. Elec. Plant	4 28	" "
July	Prov. Nat. Gas Co.	25	No authority or voucher.
	E. Woodruff, labor	5 00	No voucher.
	Mun. Elec. Plant	50	No authority.
Aug.	H. McBride, repairs	2 00	No voucher.
	Mun. Elec. Plant	1 59	No authority.
Sept.	Mun. Elec. Plant	6 50	" "
Oct.	G. H. Clark & Co., supplies	1 60	No voucher.
	Mun. Elec. Plant	2 12	No authority.
Nov.	Jas. O'Donnell, teaming	58 50	No voucher.
	Wm. Teal, rent	126 80	" "
	Mun. Elec. Plant	5 69	No authority.
Dec.	Mun. Elec. Plant	10 97	" "

Date of Closing Accounts.

The Treasurer's Financial Statements have in the past been prepared up to and including the 15th day of December in each year, and nominally the Books of the City are closed on that date. It has been found, however, that the closing in some cases has been protracted to the 21st. This is a matter concerning which there should be no doubt. If the retiring Council require a statement made to the 15th December this can be had without closing the books. Should they require an interim report from any other department it could be had in the same way. In view of the fact that the Municipal Act, 1913, Section 237, Sub. Sec. 1, provides that the audit of the accounts of all departments must be made to the 31st day of December in each year, it should follow that the date of closing should be 31st December. It is to be thoroughly understood by all officials whom it may

concern that the books close on that date and on no other. Much confusion between the Auditors' and the Treasurers' statements has been caused through the indefinite date for closing.

Loose Leaf Records.

It was with some regret that we observed that at the beginning of 1915 the Treasurer opened a new Loose Leaf Cash Book for the General City business. This Cash Book should be a bound book. Municipal Accounts cannot be looked upon in the same light as those of private corporations, which are under the immediate supervision of the management and persons interested. Municipal books and accounts on the other hand are rarely if ever seen by ratepayers and are scrutinized once a year only. Furthermore, they are intended to be a permanent record of the financial operations of the Municipality, and should be of the best quality in stationery and binding—not easily worn out or destroyed. For these reasons it is very objectionable to allow loose leaf records in any Municipal department, but each department in this City has them. In the case of the City Cash Book, it should be changed and the Council in future have in view the gradual working out of all loose leaf records, and substitute bound books.

Conclusion.

The attention of the Council is called to Section 15, Chapter 200, R.S.O. 1914, which requires that the recommendations made in this report should be carried into effect.

We have to thank the Mayor and members of Council and the Officials for the business courtesies extended to us. All books and papers were placed at our disposal, and everything possible to facilitate our work was done.

John Dunbar,
Henry Glover.

123 Bay Street, Toronto, Ontario.
August 19th, 1915.

CITY OF NIAGARA FALLS.

Cash Balance Sheet at 31st December, 1914.

Liabilities.

Bills payable		$60,560 97
Bills payable	$60,415 32	
Accrued interest	145 65	
	$60,560 97	
Accounts payable		4,601 89
Per schedule	$4,601 89	
Electric light		5,959 36
Bank overdraft, current account	$5,186 98	
Consumers' deposits, per schedule	750 00	
Consumers' deposits, interest accrued	22 38	
	$5,959 36	
		$71,122 22

Assets.

Tax arrears			$46,430 19
General		$34,542 28	
Sewers		3,703 86	
Sidewalks		1,999 50	
Pavements		1,030 80	
Sprinkling		823 58	
		$42,100 02	
Interest accruals to 31st December, 1914		4,330 17	
		$46,430 19	
Sprinkling cost for year 1914			4,331 65
Levy made therefor in year 1915		$4,331 65	
Ledger tax arrears in excess of detailed schedules, the value of which is doubtful		3,674 34	
Waterworks			2,575 59
Customers' accounts		1,450 44	
Good	$1,365 95		
Doubtful	84 49		
	$1.450 44		
Bank balance		1,125 15	
		$2,575 59	
Electric light			1,640 71
Consumers' accounts		$578 68	
Petty cash		25 00	
Bank balance, inspection account		292 49	
Bank balance, consumers' deposits		744 54	
		$1,640 71	
Niagara Falls Queen Victoria Park			580 62
River road maintenance proportion		580 62	
Police magistrate			1.324 50
Fines and fees		1.324 50	
Tree spraying			182 60
Per schedule		182 60	
Dominion Chain Co.			2,449 42
Payments made out of General Fund in advance of Debenture Sale		2,449 42	
Deficit at 31st December, 1914, to be provided out of general funds			11,606 94
			$71,122 22

CITY OF NIAGARA FALLS.

Balance Sheet.

Permanent Assets and Deferred Liabilities as at December 31st, 1914.

Liabilities.

Debentures—	
Water works	$111,717 66
Mun. Elec. Light and Power Plant	79,396 02
Walks	140,802 73
Sewers	264,928 20

Debentures.—*Continued.*	
Street paving	$77,103 91
Public schools	88,227 44
Collegiate institute	31,573 38
Fire protection	15,068 86
Library	841 03
Police stations	3,000 00
Armoury	2,373 73
Pollard Manufacturing Co.	2,511 04
Floating debt	12,442 78
Dominion Chain Co.	12,000 00
	$841,986 78
Due Imperial Bank on permanent improvements loans	$36,264 00
Due Imperial Bank on permanent improvements interest	424 11
Balance being ratepayers and school supporters' investment	490,073 50
	$1,368,748 39

Assets.

Water works	$253,700 00
Electric list plant	161,800 00
Sidewalks	216,219 77
Sewers	348,075 29
Street paving	90,405 99
Public school property	122,000 00
Collegiate institute property	54,080 00
Fire proctection halls	35,574 94
Library site	1,562 67
Police stations	2,655 34
Cemetery property	12,500 00
Market	24,000 00
Road machinery	5,400 00
	$1,327,974 00

Bridge street paving	$2,678 18	
Sewer section No. 31	4,441 65	
Sewer section No. 32	7,933 73	
Sidewalk section No. 15	16,690 39	
Victoria Ave. paving	4,496 33	
		$36,240 28
Interest accruals on local improvements		424 11
Balance Imperial Bank, debenture account		4,110 00
		$1,368,748 39

CITY OF NIAGARA FALLS.

N.B.—To the foregoing assets there should be added the value of the Armoury property (real estate and buildings), which has been valued by the Mayor at $3,000.00. We have not seen the building nor has an expert's valuation of the real estate and buildings been exhibited to us. In the circumstance, we, of course, can assume no responsibility for the amount. The property was not dealt with by us nor allowed for as an asset, as it is not on the books of the city, although the transaction took place in 1909.

CITY OF NIAGARA FALLS.

Abstract Debenture Statement as at December 31st, 1914.

Purpose.	Original amount of debt.	Amount of Principal paid in 1914.	Amount of Interest paid in 1914.	Balance of Principal unpaid Dec 31st, 1914.
Sewers	$339,540 51	$8,523 58	$12,724 16	$264,928 20
Water Works	198,188 15	8,621 57	5,953 08	111,717 66
Electric Light Plant	116,758 00	3,960 51	3,555 23	79,396 02
Floating Debt	17,750 00	769 98	594 57	12,442 78
Local Improvement Walks.	214,033 52	9,641 40	6,995 34	140,802 73
Street Paving	91,512 10	4,005 36	3,980 89	77,103 91
Public Schools	98,900 00	2,649 62	3,766 41	88,227 44
Collegiate Institute	43,000 00	1,691 87	1,663 29	31,573 38
Library	1,500 00	144 96	49 30	841 03
Armoury	2,850 00	104 77	123 92	2,373 73
Pollard Manufacturing Co.	3,000 00	250 44	138 07	2,511 04
Fire Halls	17,200 00	695 02	788 20	15,068 86
Police Stations	3,000 00	.....	.....	3,000 00
Dominion Chain Co.	12,000 00	.....	.....	12,000 00
	$1,159,232 28	$41,059 08	$40,332 46	$841,986 78

CITY OF NIAGARA FALLS, ONT.

Debenture Statement as at December 31st, 1914.

Purpose.	No. of By-law.	Original amount of debt.	Date when issued or contracted.	No. of debentures.	Amount of debenture.	Rate of interest.	Amount of principal paid in 1914.	Amount of interest paid in 1914.	Balance of principal unpaid Dec. 31st, 1914.
Sewer	38 N....	$15,828 85	June 1, '04	30 yrs.	.....	4 %	$401 71	$513 68	$12,440 33
	67 S.....	16,000 00	Dec. 1, '06	30 yrs.	.....	4 %	375 41	549 87	13,371 36
	125 N....	10,022 37	Aug. 4, '05	30 yrs.	.....	5 %	222 88	429 08	8,359 07
	178 S.....	81,592 60	July 1, '06	30 yrs.	.....	4½%	1,820 04	3,189 05	69,047 63
	230 N....	14,012 00	Apr. 30, '07	30 yrs.	.....	4½%	299 10	561 11	12,170 18
	276 N.&S.	10,280 00	Nov. 1, '07	30 yrs.	.....	5 %	207 35	461 38	9,020 19
	292 N....	16,400 00	Mar. 20, '08	30 yrs.	.....	5 %	315 04	751 80	14,720 99
	300 N....	10,300 00	Apr. 15, '08	30 yrs.	.....	5 %	197 86	472 17	9,245 50
	317 N....	40,000 00	Jan. 7, "96	30 yrs.	.....	5 %	1,379 90	1,222 17	23,062 62
	318 N....	69,000 00	Jan. 7, '96	30 yrs.	.....	5 %	2,380 36	2,108 20	39,782 96
	378 S.....	1,800 00	July 1, '09	30 yrs.	.....	5 %	32 93	84 16	1,650 30
	382 N....	1,332 00	Aug. 1, '09	10 yrs.	.....	5 %	128 72	43 78	746 84
	386 N.&S.	5,094 00	Aug. 1, '09	30 yrs.	.....	5 %	93 20	238 17	4,670 36
	446 N....	4,923 00	Apr. 1, '11	30 yrs.	.....	5 %	81 69	238 56	4,689 41
	484 N....	8,574 28	Dec. 15, '11	30 yrs.	.....	5 %	142 28	415 49	8,167 44
	561 N....	10,184 00	Nov. 4, '12	30 yrs.	.....	5 %	160 95	501 53	9,869 77
	626 N....	18,879 32	Dec. 1, '13	30 yrs.	.....	5 %	284 16	943 96	18,595 16
	630 N....	5,000 00	Apr. 1, '14	30 yrs.	.....	5 %	.....	.....	5,000 00
	654 S.....	318 09	Dec. 1, '14	3 yrs.	.....	5 %	.....	.....	318 09
		$339,540 51					$8,523 58	$12,724 16	$264,928 20
Debentures— Water Works.....	76	8,000 00	Oct. 1, '04	15 yrs.	.....	4½%	572 01	172 91	3,270 16
	83	9,000 00	Nov. 1, '92	30 yrs.	.....	5 %	377 41	208 06	3,783 75
	160	8,300 00	June 1, 06	20 yrs.	.....	4½%	360 05	278 02	5,818 29
	229	77,500 00	July 2, '89	30 yrs.	.....	5 %	3,762 00	1,279 50	21,826 84
	264	11,940 00	Aug. 1, '07	20 yrs.	.....	5 %	483 90	474 20	8,999 95
	284	15,800 00	July 1, '08	30 yrs.	.....	5 %	303 51	724 30	14,182 43
	348	21,678 00	June 1, '09	20 yrs.	.....	5 %	796 88	942 62	18,055 40
	503	26,470 15	Aug. 1, '12	20 yrs.	.....	5 %	840 55	1,283 48	24,829 08
	506	7,500 00	Oct. 1, '12	20 yrs.	.....	5 %	238 16	363 66	7,035 02
	601	12,000 00	June 1, '04	15 yrs.	.....	4 %	887 10	226 33	3,916 74
		$198,188 15					$8,621 57	$5,953 08	$111,717 66

Electric Light Plant.	423	$71,000 00	July 1, '99	30 yrs.	.....	4 %	$2,192 24	$1,913 69	$45,651 86
	161	20,758 00	July 1, '06	20 yrs.	.....	4½%	900 47	695 32	14,551 35
	347	10,000 00	Aug. 1, '09	20 yrs.	.....	5 %	367 60	434 83	8,328 90
	75	15,000 00	Oct. 1, '04	25 yrs.	.....	4½%	500 20	511 39	10,863 91
		$116,758 00					$3,960 51	$3,555 23	$79,396 02
Floating Debt.....	181	$17,750 00	July 16,06	20 yrs.	.....	4½%	$769 98	$594 57	$12,442 78
Local Imp. Walks....	35	18,896 59	June 1, '04	20 yrs.	.....	4 %	903 20	487 25	11,277 80
	129	6,000 00	June 30,'99	20 yrs.	.....	3½%	343 50	66 79	1,905 96
	119	6,746 39	Aug. 4, '05	25 yrs.	.....	5 %	301 43	239 90	4,496 80
	162	3,999 94	July 2, '03	20 yrs.	.....	4 %	198 84	95 48	2,188 38
	203	9,946 47	June 18,'06	20 yrs.	.....	4½%	431 46	333 18	6,972 53
	357	3,900 00	June 1, '09	20 yrs.	.....	5 %	143 36	169 59	3,248 27
	260	16,000 00	June 1, '07	20 yrs.	.....	5 %	648 45	635 43	12,060 23
	318	8,525 00	June 1, '08	20 yrs.	.....	5 %	329 05	355 02	6,771 33
	375	10,700 00	June 1, '09	20 yrs.	.....	5 %	393 33	465 27	8,911 94
	430	12,940 44	July 1, '10	20 yrs.	.....	5 %	453 04	585 33	11,253 66
	433	2,850 00	July 1, '10	20 yrs.	.....	5 %	99 78	128 91	2,478 50
	473	15,886 00	July 1, '11	20 yrs.	.....	5 %	529 68	745 05	14,371 44
	481	13,729 92	June 30,'00	15 yrs.	.....	4 %	1,141 72	93 17	1,187 38
	506	20,532 31	June 30,'00	20 yrs.	.....	4 %	1,148 08	362 72	7,919 74
	532	17,318 29	June 30,'01	20 yrs.	.....	4 %	968 38	305 94	6,680 09
	552	27,169 16	Nov. 4, 12	20 yrs.	.....	5 %	862 75	1,317 37	25,484 74
	568	9,024 49	Nov. 30, '01	20 yrs.	.....	4 %	485 20	178 84	3,985 57
	603	8,601 99	May 15, '13	20 yrs.	.....	5 %	260 15	430 10	8,341 84
	653	1,266 53	Dec. 1, '14	15 yrs.	.....	5 %	.....	.....	1,266 53
		$214,033 52					$9,641 40	$6,995 34	$140,802 73
Street Paving.....	150	16,785 37	Apr. 2, '06	20 yrs.	.....	5 %	$714 30	$632 60	$11,937 91
	156	20,049 72	Apr. 2, '06	20 yrs.	.....	4½%	869 78	671 64	14,054 34
	436	11,999 95	Dec. 1, '10	20 yrs.	.....	5 %	420 11	542 79	10,435 77
	609	11,307 29	Aug. 6, '13	20 yrs.	.....	5 %	341 96	565 37	10,965 33
	610	12,514 00	Aug. 6, '13	20 yrs.	.....	5 %	378 46	625 70	12,135 54
	614	14,423 00	Nov. 17, '13	10 yrs.	.....	5 %	1,146 69	721 15	13,276 31
	615	4,432 77	Nov. 17, '13	20 yrs.	.....	5 %	134 06	221 64	4,298 71
		$91,512 10					$4,005 36	$3,980 89	$77,103 91

CITY OF NIAGARA FALLS, ONT.

DEBENTURE STATEMENT AS AT DECEMBER 31ST, 1914.

Purpose.	No. of By-law.	Original amount of debt.	Date when issued or contracted.	No. of debentures.	Amount of each debenture.	Rate of interest.	Amount of principal paid in 1914.	Amount of interest paid in 1914.	Balance of principal unpaid Dec. 31st, 1914.
Public School.....	163	$2,000 00	July 15,'03	20 yrs.	.....	4 %	$99 42	$47 74	$1,094 23
	283	23,000 00	July 1, '08	30 yrs.	.....	5 %	441 83	1,054 35	20,645 29
	324	8,000 00	July 1, '08	30 yrs.	.....	5 %	153 68	366 73	7,180 98
	449	7,000 00	Aug. 1, '11	15 yrs.	.....	5 %	357 65	316 75	5,977 34
	475	4,000 00	Aug. 1, '11	15 yrs.	.....	5 %	204 37	181 00	3,415 62
	512	8,000 00	Dec. 1, '12	20 yrs.	.....	5 %	254 04	387 90	7,504 02
	586	7,400 00	Oct. 1, '02	20 yrs.	.....	4 %	382 56	161 94	3,666 03
	606	25,000 00	July 1, '13,	20 yrs.	.....	5 %	756 07	1,250 00	24,243 93
	642	14,500 00	Aug. 1, '14	20 yrs.	.....	5 %	.....	.....	14,500 00
		$98,900 00					$2,649 62	$3,766 41	$88,227 44
Collegiate Institute.	275	$16,000 00	Apr. 1, '93	30 yrs.	.....	5 %	$638 96	$401 87	$7,397 87
	327	3,000 00	Oct. 1, '08	10 yrs.	.....	5 %	304 41	84 10	1,377 65
	498	15,000 00	July 1, '12	20 yrs.	.....	5 %	476 32	727 32	14,070 04
	607	9,000 00	July 1, '13	20 yrs.	.....	5 %	272 18	450 00	8,727 82
		$43,000 00					$1,691 87	$1,663 29	$31,573 38
Library.....	335	$1,500 00	Mar. 1, '09	10 yrs.	.....	5 %	$144 96	$49 30	$841 03
Armoury.....	334	2,850 00	Mar. 1, '09	20 yrs.	.....	5 %	104 77	123 92	2,373 73
Pollard Mfg. Co.....	499	3,000 00	May 1, '12	10 yrs.	.....	5 %	250 44	138 07	2,511 04
Fire Hall.....	336	8,300 00	Aug. 1, '09	20 yrs.	.....	5 %	305 11	360 90	6,912 99
	432	2,500 00	Dec. 1, '10	20 yrs.	.....	5 %	87 52	113 09	2,174 12
	485	2,500 00	Feb. 1, '12	15 yrs.	.....	5 %	121 65	119 21	2,262 49
	571	3,900 00	Mar. 14, '13	15 yrs.	.....	5 %	180 74	195 00	3,719 26
		$17,200 00					$695 02	788 20	$15,068 86
Police Station.....	613	$3,000 00	Apr. 1, '14	10 yrs.	.....	5 %	.....	.....	3,000 00
Dominion Chain Co.	636	12,000 00	Aug. 1, '14	20 yrs.	.....	5 %	.....	.....	12,000 00

CITY OF NIAGARA FALLS, ONT.

ABSTRACT CASH RECEIPTS AND DISBURSEMENTS, 1914.

Receipts.

Taxes collected in 1914:—	
General	$152,839 10
Sewer frontages	10,686 97
Sidewalk frontages	6,759 66
Street paving	3,922 99
Interest on overdue taxes	1,107 17
Street sprinkling	3,864 81
Dog taxes	822 00
Licenses	5,709 78
Cemetery dues	1,648 85
Electric wiring inspection	353 29
Market rents, weigh scales, etc.	372 41
Police Court fines	571 00
Plumbing permits	210 00
Registry Office	725 24
Railway tax, Provincial Government	374 84
Miscellaneous—Receipts, refunds, etc., etc.:—	
(*a*) Municipal Electric Light and Power Plant	5,000 00
(*b*) Contingent account	71 85
(*c*) Fire, water and light, junk, etc., sold	84 07
(*d*) Interest allowed by bank	697 33
(*e*) Government grant, schools	837 00
(*f*) Streets and sidewalks, refunds	451 55
(*g*) Street sprinkling	208 20
(*h*) Engineering services	51 53
(*i*) Maintenance River Road, Q. V. N. F. Park	889 22
(*j*) Victoria Ave., pavement repairs, brick tester	19 08
(*k*) Fruit tree inspection	162 25
Receipts, capital	48,199 37
Bank accommodation	298,415 32
	$545,054 88

Disbursements.

Administration of Justice		$11,239 46
Business and industrial		1,150 60
Cemetery		3,036 70
Contingent		4,247 67
County taxes		5,997 94
Dog taxes		118 93
Election expenses		102 50
Electric wiring inspection		140 33
Fire, Water and Light:—		
Street lighting	$8,663 02	
Fire hydrants	5,511 00	
Fire Department	8,429 30	22,603 32
Garbage collection and disposal		2,800 00
Fruit tree inspection		320 75
Charity		1,885 73
Licenses refund		46 97
Taxes refunds		87 15
Library		2,800 00
Market (Municipal offices)		1,326 01
Printing and advertising		731 08
Prisoners of war		9 99
Streets and sidewalks		16,713 94
Salaries		13,427 55
Sanitary		753 82
Sewer maintenance		431 28
Street sprinkling		4,331 65
Bridge, street paving		2,678 18

DISBURSEMENTS.—*Continued.*

Pine Grove walks	$401 87
Permanent walks No. 14	15 50
Permanent walks No. 15	16,690 39
Victoria avenue paving	675 93
Fourth avenue paving	5 00
Proposed pavements	64 69
Muddy Run sewer	181 63
Sewer Section 31	4,441 65
Sewer Section 32	5,560 54
Queen street sewer	1,041 18
Wilmot street sewer	875 03
Banker and Joe street sewer	415 23
Dawlish avenue sewer	33 26
Proposed sewers	41 75
Maple street sewer	4,462 45
Fire Hall improvements	1,297 37
Police Stations By-law	2,655 34
Dominion Chain Co. By-law	2,449 42
Barker street school improvements	19 05
Niagara Falls Hospital front	1,000 00
Water Commissioners	3,000 00
Collegiate Institute	8,344 03
Debentures redeemed and interest paid	59,159 27
School appropriations, etc.	49,977 08
Bank accommodation	248,149 88
Balance Imperial Bank, debenture account	4,110 00
Balance electric inspection account	292 49
Bank overdraft 1st January, 1914	32,713 30
	$545,054 88

CITY OF NIAGARA FALLS, ONT.

DETAILED STATEMENT OF RECEIPTS AND DISBURSEMENTS.

For the Year Ending 31st December, 1914.

RECEIPTS.

Taxes:—			
Collected for year 1907			$39 06
" " " 1908			103 48
" " " 1909			121 14
" " " 1910			125 50
" " " 1911			256 70
" " " 1912		$1,011 49	
Matson's cheque unpaid		4 68	
			1,006 81
Collected for year 1913		10,865 73	
Matson's cheque unpaid		11 47	
			10,854 26
Collected for year 1914		140,347 68	
Matson's cheque unpaid		15 53	
			140,332 15
			$152,839 10
Taxes—Sewer Frontages:—			
Collected for year 1908		$3 38	
" " " 1909		2 92	
" " " 1910		9 73	
" " " 1911		33 58	
" " " 1912		127 65	
" " " 1913	$1,122 00		
Matson's cheque unpaid	6 97		
		1,115 03	
Collected for year 1914	9,401 65		
Matson's cheque unpaid	6 97	9,394 68	
			10,686 97

Taxes—Sidewalks Frontages:—			
Collected for year 1910		$4 99	
" " " 1911		14 98	
" " " 1912		51 53	
" " " 1913	$575 44		
Matson's cheque unpaid	5 11		
		570 33	
Collected for year 1914	6,127 81		
Matson's cheque unpaid	9 98	6,117 83	
			$6,759 66
Taxes—Street Paving:—			
Collected for year 1913		$86 68	
" " " 1914		3,836 31	
			3,922 99
Interest on past due taxes collected		1,113 08	
Matson's cheque unpaid		5 91	
			1,107 17
Street sprinkling			3,864 81
Dog taxes			822 00
Licenses.			
Tavern and Liquor Shop from License Inspector			3,901 78
Sundry Licenses.			
Auctioneers—			
Friend Clegg, to March 1, 1915	$20 00		
A. Collett, to Dec. 31, 1914	10 00		
		$30 00	
Billiards—			
Wilfred Hansel to March 1, 1915, 5 Tables	$55 00		
J. A. Hudson " " 2 "	40 00		
Chas. Warder " " 6 "	60 00		
F. McClive " " 6 "	60 00		
F. P. Summer " " 5 "	55 00		
C. W. Campaigne " " 3 "	45 00		
Jos. Ford " " 2 "	40 00		
T. P. Potter " " 2 "	40 00		
W. Hansel " " 1 "	5 00		
Clifton Hotel " " 3 "	45 00		
		445 00	
Bill Posters—			
T. W. Pinder, to Dec. 31, 1914	$50 00		
L. J. Hood, to Feb. 5, 1914	3 00		
T. D. Edamson, to Feb. 26, 1914	3 00		
B. Lakenan, to Feb. 28, 1914	3 00		
H. M. Kranner, to April 16, 1914	3 00		
H. B. Tolton, to May 16, 1914	3 00		
Isaac Joseph, to May 20, 1914	3 00		
H. M. Kramer, to June 12, 1914	3 00		
W. J. Nary, to June 12, 1914	3 00		
A. D. Say, to July 21, 1914	3 00		
J. A. Williams, to July 22, 1914	3 00		
E. E. Blessing, to Aug. 8, 1914	3 00		
Isaac, Joseph, to Nov. 4, 1914	3 00		
Inter. Th. Co., to Nov. 24, 1914	3 00		
H. Lawrence, to Nov. 30, 1914	3 00		
Cohen Bros., to Dec. 12, 1914	3 00		
Gilpin, Jas., to Dec. 24th, 1914	3 00		
		98 00	
Bowling Alleys—			
F. McClive, to March 1, 1915	$10 00		
C. W. Campaigne, to March 1, 1915	10 00		
Jos. Ford, to March 1, 1915	10 00		
		30 00	

Cabs—

Moot & Son, 2 H. C.	$5 00	
Percel Pew, Transfer	1 00	
R. Parks, Auto	5 00	
Fred. Hunter, Auto	5 00	
W. Goold, Auto	5 00	
W. Dunn, Auto	5 00	
Smith & Carr, 2 Autos	15 00	
C. R. Newman, Auto	10 00	
Peter Shainholdts, 1 H. C., 40	3 00	
Purcel Pew, 1 H. C.	3 00	
J. E. Spencer, Auto 99	5 00	
W. J. Goold, Auto 130	5 00	
W. H. Carr, Auto 138-9	10 00	
Cornelius Carr, 1 H. C. 89	3 00	
Fred Hunter, Auto 84	5 00	
Daley & O'Reilly, Auto (2)	20 00	
Evley Misener, Auto 53	5 00	
F. F. Heximer, Auto 133	5 00	
J. Coyle, Auto 54	5 00	
C. Hansell	5 00	
Roy Parks, Auto 141	5 00	
F. F. Goodwin, Auto 134	5 00	
Chas. Goodwin, Auto 118	5 00	
James Healey, Auto (2)	10 00	
Jos. Hogue, Auto	5 00	
Walter Dunn, Auto 131	5 00	
Daley & O'Reilly, Auto	10 00	
W. Henry, Auto	5 00	
J. H. Rolston, Auto	5 00	
Daley & O'Reilly, 3 H. C.	15 00	
G. Raham, 1 H. C. 132	3 00	
W. V. Russell, 1 H . C. 129	3 00	
W. Johnston, 1 H. C. 137	3 00	
R. Walker, 1 H. C. 127	3 00	
Abraham Smith, 1 H. C. 113	3 00	
Alfred Smith, 1 H. C. 86	3 00	
C. W. Clark, 1 H. C.	3 00	
James Horton, 1 H. C. 88	3 00	
John Clark, 1 H. C.	3 00	
Ed. Hughes, Driver	2 00	
Fred Patterson, Driver	2 00	
J. Lamonte, Driver	2 00	
L. Hanka, Driver	2 00	
J. McCarthy, Driver	2 00	
J. Feathery, Driver	2 00	
Geo. Powell, Driver	2 00	
E. W. Drake, Driver	2 00	
Eugene O'Laughlin, Driver	2 00	
John Wilson, Driver	2 00	
F. Williams, Driver	2 00	
John Smith, Auto 7	5 00	
Otto Thonie, Driver	2 00	
Eshainholdts, 1 H. C. 103	3 00	
Reginald Brown, Auto 140	5 00	
J. T. Hamilton, Driver 140	2 00	
Ed. Walters, Driver 129	2 00	
Brown, R., Driver 99	2 00	
J. Robinson & Son, Auto 116	10 00	
William Smith, Auto 142	10 00	
W. Arnold Smith, Driver 143	2 00	
J. R. Williams Motor Co., Auto	5 00	
Sale of Badges and Numbers	2 80	
		$294 80

Cigarettes—

W. Hansell, to Dec. 31, 1914	$7 50	
Geo. Sidney, to Dec. 31, 1914	7 50	

Cigarettes—Continued.

Mrs. E. Read, to Dec. 31, 1914	$7 50	
F. E. Menzie, to Dec. 31, 1914	7 50	
J. A. Hudson, to Dec. 31, 1914	7 50	
Arthur Garzo, to Dec. 31, 1914	7 50	
R. P. Slater & Co., to Dec. 31, 1914	7 50	
T. P. Potter, to Dec. 31, 1914	7 50	
Hamam Bros., to Dec. 31, 1914	7 50	
J. Libbens & Co., to Dec. 31, 1914	7 50	
J. Simon & Bro., to Dec. 31, 1914	7 50	
J. Simon & Bro., to Dec. 31, 1914	7 50	
Can. Ry. News Co., to Dec. 31, 1914	7 50	
Louis Fischer, to Dec. 31, 1914	7 50	
C. E. McNally, to Dec. 31, 1914	7 50	
Abe Malouf, to Dec. 31, 1914	7 50	
Abe Malouf, to Dec. 31, 1914	7 50	
H. Fischer, to Dec. 31, 1914	7 50	
J. W. Stewart " "	7 50	
Oscar Pelton " "	7 50	
W. J. Dawson " "	7 50	
C. Corson " "	7 50	
Jas. Lococoa " "	7 50	
Jos. Ford " "	7 50	
Abel Land " "	7 50	
B. Jackson " "	7 50	
A. C. Thorburn " "	5 00	
R. W. Booth " "	5 00	
		$205 00

Fish Pedlers—

Bitler Bros. " "	$7 50	
Jos. Scott " "	10 00	
John Sadler " "	7 50	
		25 00

Junk Dealers—

M. Salit	$5 00	
Herman Rubens	5 00	
Keppel Siegel	5 00	
James Dabald	5 00	
Friend Clegg	5 00	
W. Dalton	5 00	
Max Dwor	5 00	
Jacob Jacobson	5 00	
A. Meyers	5 00	
Harry Sen	5 00	
James Horton	5 00	
		55 00

Laundries—

Sam Lee to Mar. 1, 1915	$10 00	
Charlie Hing " "	10 00	
Lee Sooie " "	10 00	
Grand Lee " "	10 00	
Jim Wing " "	10 00	
Jim Wing & Bro. "	10 00	
A. J. Walker " "	10 00	
Palace Steam Laundry to Mar. 1, 1915	10 00	
J. B. Cudney, Dec. 31, 1914	10 00	
		90 00

Moving Picture Theatres—

J. E. Wrong, to Dec. 31, 1914	$29 15	
Fred Trelford " "	29 15	
A. A. Huttlemayer " "	29 15	
		87 45

Milk dealers	10 00

Pedlers—

Seigel & Co. to Mar. 1, 1915	$10 00	
McCullough Bros. "	25 00	
W. M. Jacob " "	30 00	
Gust Konstant, to Dec. 31, 1914	15 00	
George, Frank " "	15 00	
John Pearce " "	4 50	
F. Pusatier " "	7 50	
Callaham & Tulsom "	7 50	
W. W. Tyrill " "	10 00	
S. Panebianco " "	2 25	
Frank Maraldi " "	15 00	
Antonia Nott " "	7 50	
Jas. Loco " "	7 50	
Antonia Lococoa " "	7 50	
Mike Lococoa " "	7 50	
Mohawk Medicine Co. to Sept. 12, 1914	3 00	
D. D. Benedetti " "	3 00	
		$177 75

Plumbers—

W. G. Read, to May 1, 1915	$5 00	
S. N. Payne " "	5 00	
S. O. Gray " "	5 00	
Whistler & Hull " "	5 00	
Tremble & Seales " "	5 00	
J. Rumball " "	5 00	
C. E. Fletcher " "	5 00	
Cole & McMurray " "	5 00	
H. J. Wismer " "	5 00	
W. J. Crawford " "	5 00	
George Edwards " "	5 00	
Austin, Saml. & Co. "	5 00	
		60 00

Porters—

Chas. Vrooman, Savoy, May 1, 1915	$1 00	
J. Watson, Windsor " "	1 00	
Wm. Schumacher, Clifton " "	1 00	
Walter Chievers, Trennick " "	1 00	
H. Hemmings, Clifton " "	1 00	
Jos. Russell, Savoy " "	1 00	
W. J. O'Donnell, Clifton " "	1 00	
Thomas Jepson, Clifton " "	1 00	
Gilbert Russell, Windsor " "	1 00	
Edward Furlong. Lafayette "	1 00	
M. Abohbot, Photos " "	1 00	
George Pew, Lafayette " "	1 00	
Joseph Russell, Clifton " "	1 00	
Thos. Place, Windsor " "	1 00	
		14 00

Restaurants—

Lee Hong, to Dec. 31, 1914	$5 00	
Geo. Lebbons " "	5 00	
J. Simon & Bro. " "	5 00	
H. Fischer " "	5 00	
A. Malouf " "	5 00	
J. W. Dawson " "	5 00	
James Baldwin " "	5 00	
Can. Ry. News Co. " "	5 00	
Hamam Brothers " "	5 00	
B. Jackson " "	5 00	
Wm. Marshall " "	5 00	
W. Hodge " "	5 00	
Mrs. Card " "	5 00	
A. Malouf " "	5 00	
J. McDonald " "	2 50	
Lee Ling " "	2 50	
		75 00

Rinks

C. A. Basore, Olympia Roll'r R'k to Mar. 1, '14	$5 00		
N.F.S. & A. Ass'n. Arena Ice, " "	1 00		
C. A. Basore, Olympia Roller " "	5 00		
		$11 00	

Transient Traders—

Lee Ling, 42 Bridge St.	$50 00		
W. O. Burgess, Centre St.	50 00		
		100 00	
			$1,808 00

Cemetery—

Sophia Page, burial permit and lot 1 . L.	$9 00
Priscilla Brookfield, burial permit and lot F. 67 and 68	5 00
E. Templer, burial permit and lot A. 156	5 00
Dorothy Tyler, burial permit and lot A. 108	5 00
Jane Mussell, burial permit and lot G. 31	5 00
C. Madeline, burial permit and lot C. C.	11 00
Baby Chambers, burial permit and lot 104 L.L.	6 00
M. Mitchell, burial permit and lot W. ½ 167 C.	25 00
James Lockart, burial permit and lot 26 F.	7 00
J. W. Stevens, burial permit and lot 56 E.	40 75
Iris Spengler, burial permit and lot 105 L.L.	6 00
Victoria Wood, burial permit and lot 197 A.	5 00
Ann Mitchell, burial permit and lot 167 C.	5 00
A. Preston, burial permit and lot 82 H.	5 00
Joe Cupulo, burial permit and lot 52 E.	40 75
Emma S. Parnell, burial permit and lot 55 A.	5 00
H. H. Scarsbrook, burial permit and lot 180 L.	65 00
Violet Gay, burial permit and lot 33 L.	2 00
M. Lymburner, burial permit and lot 31 L.	45 00
John Berezanski, burial permit and lot C.C.	11 00
H. Baker, burial permit and lot 73 B.	5 00
Isabella Phillips, burial permit and lot 53 L.	7 00
Mary McCandless, burial permit and lot 78 A.	5 00
Annie May Cook, burial permit and lot 95 B.	5 00
Albert J. Caughell, burial permit and lot 106 L.L	6 00
H. A. Westover, burial permit and lot 36 Sec. L.	47 00
Jimmy Maankse, burial permit and lot C. C.	6 00
Thomas Rhodes, burial permit and lot 18819 S. H.	7 00
Alfred Lambert, burial permit and lot 107 L. L.	9 00
W. H. Doole, burial permit and lot 61 B.	5 00
G. A. Collins, burial permit and lot 37 L.	45 00
G. P. Nobbs, burial permit and lot 49 F.	5 00
Wm. Hanover, burial permit and lot 57 E.	40 76
Baby Pryor, burial permit and lot 13 E.	2 00
Katie Henderson, burial permit and lot C. C.	21 80
Mary and John Newman, burial permit and lot 38-60 C.	2 00
Margaret Ann Swayze, burial permit and lot 11 F.	5 00
W. W. Vrooman, burial permit and lot H. 180	5 00
Minerva M. McLaughlin, burial permit and lot E. 58	40 76
John Coulson, Burial Permit and Lot 238 B.	7 00
C. Bowen, Burial Permit and Lot 136 B.	5 00
J. R. Lundy, Burial Permit and Lot 237 B.	5 00
P. J. Lannon, Burial Permit and Lot 106 C.	5 00
H. H. Redhead, Burial Permit and Lot 147 A.	7 00
Geo. West, Burial Permit and Lot L. L. 108	23 80
G. Mayhew, Burial Permit and Lot C. C.	9 00
Dorcas McMurray, Burial Permit and Lot A. 45	5 00
Baby Canham, Burial Permit and Lot 91 F. F.	2 00
Ester Hastings, Burial Permit and Lot 37 H.	2 00
Tony Maraldi, Burial Permit and Lot 130 C.	42 00
Isabelle Will, Burial permit and Lot 20 H.	5 00
A. A. Kinson, Burial Permit and Lot 109 L. L.	11 00
G. Frances Santanio, Burial Permit and Lot C. C.	9 00
Ann Quick, Burial Permit and Lot 131 A.	5 00
Arthur Booth, Burial Permit and Lot 110 L. L.	7 00
Mary Hyde, Burial Permit and Lot 75 C.	5 00

Cemetery—Continued.

Harold S. Wismer, Burial Permit and Lot 28 L.	$5 00
Alfonzo Cupola, Burial Permit and Lot 52 E.	2 00
Clara Henderson, Burial Permit and Lot 131 C.	43 00
Antonio Barto, Burial Permit and Lot C. C.	21 80
F. Gardner	5 00
Dorothy C. Lillitt, Burial Permit and Lot 131 L. L.	6 00
Adda H. Robinson, Burial Permit and Lot 193 A.	5 00
Ella Eckert, Burial Permit and Lot 112 L.	9 00
Jos. Steano, Burial Permit and Lot 111 L.	8 00
Francis Daisy Smith, Burial Permit and Lot 145 F.	5 00
Ruth V. May, Burial Permit and Lot 114 L.	6 00
Verto Pelose, Burial Permit and Lot C. C.	11 00
W. H. Rutherford, Burial Permit and Lot 115 L. L.	6 00
W. Norgate, Burial Permit and Lot 95 L.	40 00
Buckley Est., Concrete Grave	18 90
Wm. H. Culp, Burial Permit and Lot W½ 177 L.	5 00
Mrs. Chas. Ferris, Burial Permit and Lot W. ½ 177 L.	20 00
Walter Scott, Burial Permit and Lot 24 H.	5 00
R. Chambers, Burial Permit and Lot E. ½ 78 L.	25 00
W. B. McKay, Burial Permit and Lot 19 G.	7 00
G. W. Smith, Burial Permit and Lot 107 F.	3 00
Howard Cowie, Burial Permit and Lot 80 F.B.	2 00
C. Wilkinson, Burial Permit and Lot 116 F.	5 00
Geo. Hague, Burial Permit and Lot 90 B.	7 00
Mary Hume, Burial Permit and Lot 96 H.	45 00
Elma G. Scott, Burial Permit and Lot 117 L.L.	6 00
Wm. Phillips, Burial Permit and Lot 8 F.F.	2 00
Ethel Davis, Burial Permit and Lot 118 L.L.	6 00
Ellen Ricketts, Burial Permit and Lot 54 C.	5 00
Anna Calvert, Burial Permit and Lot 43 G.	5 00
Leona Rainer, Burial Permit and Lot 40 L.	47 00
Thos. Hope, Burial Permit and Lot 119 L.L.	6 00
Margaret McAndrew, Burial Permit and Lot 81 C.	5 00
Harriet Turner, Building Permit and Lot E. ½ 177 L.	25 00
Arthur F. Sandy, Burial Permit and Lot 120 L.L.	9 00
Sarah Jane McKowen, Burial Permit and Lot 18 H.	5 00
Annie Rose, Burial Permit and Lot C.C.	6 00
T. Noga, Burial Permit and Lot C.C.	6 00
J. Hilken, Burial Permit and Lot W. ½ 176 L.	25 00
Irene Dutcher, Burial Permit and Lot E. ½ 176 L.	22 00
Alice Mahoney, Burial Permit and Lot 194 C.	5 00
Mary Clifton, Burial Permit and Lot 144 A.	5 00
Mary Egan, Burial Permit and Lot 17 C.	5 00
R. O. Keefe, Burial Permit and Lot 167 C.	25 00
Elizabeth Williams, Burial Permit and Lot 39 L.	45 00
Gordon Robertson, Burial Permit and Lot 92 F.	5 00
H. Pope, Burial Permit and Lot 92 F.	5 00
Mary Duncan, Burial Permit and Lot 165 B.	5 00
R. Foster, Burial Permit and Lot C. C.	9 00
Roggs Bros, Foundations	111 00
Collard, Foundations	13 78
West, Foundations	5 50
Poole, Foundations	7 80
Young, Foundations	6 00
Gerald Cowan, Burial Permit and Lot 121 L.L.	9 00
Marjorie Hanna, Burial Permit and Lot 122 L.L.	6 00
M. Catherwood, Burial Permit and Lot 143 L.L.	6 00
J. A. Russell, Margaret Hill, Burial Permit and Lot L.L.L.L.	6 00
Geo. W. Dickinson, Burial Permit and Lot 89 L.L.	2 00
Mary A. Cooper, Burial Permit and Lot L.L.	21 80
Geo. L. Harriott, Burial Permit and Lot 38 L.	45 00
Gray & Twigg, Foundations	5 65
Emma Faurot, Burial Permit and Lot 47 G.	5 00
Minnie Mullen Frisbe, Burial Permit and Lot 139 C.	45 00
Charlotte McDonald, Burial Permit and Lot 126 L.L.	9 00
John Drew, Burial Permit and Lot 205 A.	5 00
Alice Radford, Burial Permit and Lot 115 A.	2 00
	$1,648 85

Electric wiring inspection		$353 29
Market fees		372 41
Police Court fines		571 00
Plumbing permits		210 00
Registry office		725 24
Railway Tax—Provincial Government		374 84
Miscellaneous—		
Municipal Electric Light and Power Plant—contribution		5,000 00
Contingent Account—		
Refund, Welland County, Ernest Welsh inquest	$60 90	
W. J. McMurray	2 10	
Refund, C. Dilse, expenses to Toronto	8 85	
		71 85
Fire, Water and Light Committee—		
Junk sold	$21 07	
Refund, Dilse, time, Elec. Light Plant	63 00	
		84 07
Interest allowed on daily balances		697 33
Government Grant Schools		837 00
Streets and Sidewalks—		
Refund Bell Telephone Co., cost of repairing sidewalks damaged	$40 40	
Refund Q.V.N.F. Park brick paving	78 49	
Refund Q.V.N.F. Park permanent walks	95 78	
Dr. W. E. Olmstead	7 05	
Clifton Hotel Co., use of steam roller	12 89	
Market Departmental Transfer	2 00	
Salaries—refund account illness of workman	24 00	
W. L. Doran, contribution *re* Victoria Avenue pavement	100 00	
Water Commissioners—lowering water main	30 00	
Canada Customs—refund brick tester	3 30	
Cemetery—stone sold	17 64	
Wright Buckley, use of steam roller	40 00	
		451 55
Street Sprinkling—grant Q.V.N.F. Park	$158 20	
Street Sprinkling—Niagara, St. C. & T. Ry.	50 00	
		208 20
Salaries—refund of engineering charges—		
Dawlish Avenue sewer	$11 91	
Pine Grove walks	39 62	
		51 53
Queen Victoria Niagara Falls Park—		
One-half maintenance River Road		889 22
Victoria Avenue Pavement—Refund M.C.R.—		
Repairs to Brick Tester broken in transit		19 08
Fruit Tree Inspection—		
Government grant	$52 25	
Collected from owners and tenants	110 00	
		162 25
Capital Receipts—		
Dominion Government South St. Paving Commutation	$847 23	
Maple Street Sewer Debentures, By-law 630	4,814 38	
Police Station By-law 613	2,888 62	
Interest accrued on above	144 66	
Loans Imperial Bank Permanent Improvements	39,064 00	
Pine Grove Walks—Balance of Debentures	382 05	
Dawlish Ave. Sewer—Balance of Debentures	58 43	
		48,199 37
Bank Accommodation—		
Loans Imperial Bank Current Account		298,415 32
Total Receipts		$545,054 88

DISBURSEMENTS.

Administration of Justice—

Salaries:		
Alexander Fraser, Magistrate		$1,400 00
John Kimmins, Chief of Police		1,337 50
Stephen Welch, Sergeant		1,140 15
John Dart, Sergeant		1,079 20
W. Hardwick, Constable		979 20
Wilfred Jones, Constable		979 20
Frank Farrell, Constable		968 25
Charles Ainens, Constable		968 25
James Ross, Constable		900 00
I. Durdan, Secretary		50 00
		$9,801 75
Officers' Truancy Allowance:		
John Kimmins	$25 00	
S. Welch	10 00	
John Dart	10 00	
W. Hardwick	10 00	
Wilfred Jones	10 00	
Frank Farrell	10 00	
C. Aikens	10 00	
James Ross	10 00	
		95 00
Special Police Duty:		
S. Welch	$2 00	
W. Hardwick	2 00	
John Dart	4 00	
W. J. Conner	15 00	
F. Farrell	2 00	
		25 00
Police Clothing:		
H. Krahaling, Uniforms	$240 00	
C. Bradford, Belt	1 25	
H. Krahaling, Uniforms	120 00	
Anderson & Logan	166 00	
Logan & Pew	96 00	
J. Robinson, Rubber boots	11 00	
		634 25
Inquest Fees, etc.:		
S. E. Birdsall	$19 70	
Dr. Logan	15 00	
Dr. Wilson	20 00	
Dr. Thompson	33 00	
W. J. McMurray, Witnesses' fees	24 20	
Dr. McKay	20 00	
Bailiffs' fees	8 43	
Janitors' fees, attendance	2 00	
		142 33
Stenographers' Work:		
E. Kimmins		10 00
Printing and Stationery:		
Frontenac Printing Co.	$21 00	
J. A. Newport, Stationery	3 95	
Record Publishing Co., Record book	14 50	
		39 45
Rents of Police Stations:		
David Wueths	$118 52	
Joe Hopkins	42 00	
		160 52
Insurance of New Police Stations:		
R. C. Young		10 00

Feeding Prisoners:			
C. J. Baldry			$65 10
Photographing Prisoners:			
Buckley & Co.			0 75
Cleaning Police Offices:			
Mrs. Wright			23 25
Interpreting:			
D. Pricinillo			4 00
Judges' Fees:			
J. Livingstone			32 55
Heating, Light and Water:			
			71 61
Provincial Nat. Gas. Co.		$31 56	
Waterworks Department		11 25	
Municipal Electric Light and Power Plant		28 80	
			71 61
Sundries:			
Carter Electric Co., flashlights, etc.		$9 02	
C. Harrison		1 75	
W. Simpson, repairs to electric fan		6 00	
J. Harriman, finger-print board		5 80	
J. Kimmins, long distance telephone calls		84 33	
			106 90
Livery:			
Healey		$1 00	
J. Coyle		2 00	
Ambulance Instruction to Constables:			
W. J. Conner			14 00
			$11,239 46
Business and Industrial—			
John Robinson & Son, auto hire		$4 00	
O. E. Dores, travelling expenses		2 20	
George W. Clarke, Dominion Chain Co., expenses		100 40	
George W. Clarke, Toronto expenses		39 00	
F. C. McBurney, business account		5 00	
Contribution to Patriotic Fund		1,000 00	
			1,150 60
			$12,390 06
Cemetery—			
Salaries:			
George Emery, Superintendent		$900 00	
E. Emery, Clerk		75 00	
			975 00
Labor		$1,401 00	
George Emery, Expenses to Convocation		10 00	
Heat:			
J. E. Hutchings, coal	$49 48		
W. E. Thomas, coal	60 45		
		109 93	
Water:			
Board of Water Commissioners		30 00	
Insurance		2 00	
Supplies:			
J. T. Henderson	$41 01		
G. H. Clark & Co.	34 04		
C. V. Bradford, knee pads	2 25		
		77 30	
Horse Feed:			
George Vollick, hay, etc.		36 50	

Lumber:			
John Waugh, lumber and saw sharpening		$10 22	
Painting and Decorating:			
W. J. Mullen		26 00	
Canvas:			
International Paper Co.		13 65	
Linoleum:			
W. H. Buckley		38 70	
Seeds and Plants:			
H. A. Dreer, seeds	$11 41		
Geo. A. Pyper, plants	7 25		
John Dobbie, plants	108 01		
Canada Customs, duty	2 79		
		129 46	
Cement:			
W. E. Thomas		15 60	
Sand and Gravel:			
Ontario Sand Co.		31 50	
Stone:			
Hagersville Quarry Co.	$27 39		
Board of Works	17 64		
		45 03	
Freight on above, M.C.K.		24 90	
Teaming on above, J. J. Murray		17 55	
Advertising, *Record* newspaper		1 80	
Niagara Falls Drug Co.		1 70	
			$12,390 06
Repairs:			
E. J. Smith, repairs to tools	$1 80		
Warren Spence, blacksmith work	6 70		
Pollard Mfg. Co., sharpening tools	77		
John Waugh, sharpening saws	90		
Carter Electric Co., lamps	4 94		
		$15 11	
Pipe:			
J. E. Hutchings, drain pipe		23 75	
			3,036 70
Contingent Account—			
Grants:			
Children's Aid Society		$125 00	
Board of Trade		300 00	
Ontario Municipal Association		25 00	
Niagara Falls City Band	$350 00		
Niagara Falls, expenses to St. Catharines 2nd Contingent	22 20		
		372 20	
Niagara Falls Poultry Association		200 00	
Sunshine Circle		200 00	
Niagara Falls Rifle Association		1,000 00	
J. Kimmins, Convocation grant		100 00	
Diltze, attendance at Toronto taking wiring inspection examinations		30 00	
Flowers *re* Robertson, deceased		10 00	
		$2,362 20	
Electric Railway Travelling (Local):			
International Railway Co.	$75 00		
Niagara, St. Catharines & Toronto Railway	200 00		
		275 00	
Travelling Expenses, Members of Council:			
G. W. Clendening, Municipal Association	$8 80		
O. E. Dores, Municipal Association	9 85		
O. E. Dores, Waterways Commission	21 25		
W. P. Dixon, Waterways Commission	21 25		
O. E. Dores, Ludiators account	9 45		
Committee, Ont. Mun. Association	28 00		
F. C. McBurney, Ont. Mun. Association	12 50		
O. E. Dores, long distance tel. calls	1 45		
		112 55	

Livery:			
Jas. Healey, coach hire	$1 50		
Dailey & O'Reilly, coach hire	10 00		
		$11 50	
Books, Magazines and Periodicals:			
Canadian Almanac and Year Book, City Clerk	$1 00		
Engineering Record, Engineers' Dept.	4 50		
Engineering News, Engineer's Dept.	7 00		
Financial Post, City Clerk	3 00		
Municipal World, City Clerk	1 00		
Canadian Engineer, Engineer's Dept.	3 00		
Computation of Debentures, City Clerk	4 66		
Directory	3 00		
		27 16	
Postage Stamps:			
City Clerk's Department	$75 00		
Assessment Department	5 00		
		80 00	
Long distance telephone calls and telegrams		14 61	
Stationery:			
A. S. Hustwitt & Co., pencil sharpener	$9 75		
A. S. Hustwitt & Co., binder	1 25		
		11 00	
Courts:			
Court of Revision, Assessment Roll:			
P. A. Skinner	$10 00		
J. G. Cadham	10 00		
James Smith	12 50		
L. B. C. Livingstone	6 00		
		38 50	
Manhood Suffrage Registration Court, for A. Fraser		215 00	
Inquests:			
Dr. Wilson, *re* Kayser	$20 00		
W. J. McMurray, jury fees	15 70		
Bailiff's fees	8 31		
Janitor's services	2 00		
		46 01	
Voters' Lists:			
W. J. Seymour		33 62	
Registration of Births, Marriages and Deaths:			
W. J. Seymour		177 40	
Advertising:			
Clarke Stuart Co., "Imperial Highway"	$250 00		
T. Redhead, "Decorating Lundy's Lane"	1 25		
J. T. Henderson, supplies decorating Lundy's Lane	1 20		
		252 45	
Sanitary and Plumbing Inspection:			
A. Baldry		180 00	
Engineering Supplies:			
Keuffel & Esser Co., tracing paper	$26 10		
Eugene Dietzgen	15 77		
J. A. Newport, pencils, etc.	1 90		
		43 77	
Insurance:			
W. P. Hewson	$16 00		
G. W. Mortimer & Co., liability insurance	200 00		
G. W. Mortimer	10 00		
Alex. Fraser, Treas. Bond.	25 00		
G. W. Mortimer	8 00		
		259 00	
Miss E. Munford, Asst. Tax Collector		75 00	
Express charges		2 90	
F. Watson Baldry's Assistant		30 00	
			$4,247 67
County Taxes—			
County of Welland			5,997 94

Dog Taxes—		
Cranston Novelty Co.	$9 50	
Express on above	30	
Refund, J. S. Williamson	2 00	
Refund, Jas. Harrison	2 00	
Refund, M. Salit	1 00	
John Kimmins, collection charges	81 00	
H. J. Wismer, repairs to gas box	17 13	
J. J. Murray, burying dogs from gas box	6 00	
		$118 93
Election Expenses—		
Municipal Election, 1914:		
W. J. Seymour, Returning Officer	$10 00	
F. G. Preston, Deputy Returning Officer	5 00	
A. M. Rosa, Deputy Returning Officer	5 00	
W. Phemister, Deputy Returning Officer	5 00	
F. A. Logan, Deputy Returning Officer	5 00	
T. E. Ferris, Deputy Returning Officer	5 00	
H. Green, Deputy Returning Officer	5 00	
J. H. Garner, Deputy Returning Officer	5 00	
M. P. Fralick, Deputy Returning Officer	5 00	
T. Good, polling booths	4 00	
Walker's Laundry, polling booths	4 00	
Crane Bros., polling booths	4 00	
Police services, eight officers at $2.00	16 00	
Two (2) polling clerks	6 00	
	$84 00	
Advertising, *Daily Record*	16 50	
Janitor's services, Township Hall	2 00	
		102 50
Electric Wiring Inspection—		
Chas. Dilse, Inspector, expenses, travelling, postage, etc., etc.	$47 35	
Express charges	1 30	
Stationery	79 68	
O. E. Dores, expenses to Toronto	12 00	
		140 33
Fire Water and Light—		
Municipal Electric Light and Power Plant, street lighting		8,663 02
Water Works Commission, fire hydrants		5,511 00
Fire Department—		
Salaries:		
A. Newman, Chief	$400 00	
W. Didemus, Asst. Chief	200 00	
A. Donald, Secretary	100 00	
Geo. Read, teamster	477 80	
A. Breakey, use of team	99 96	
J. McKinnon, use of team and fireman	104 25	
Jas. McGuire, fireman	175 00	
Lucien Zumstein, fireman	167 67	
A. Fischer, fireman	125 00	
O. Bogardus, fireman	125 00	
R. Bettler, fireman	125 00	
C. Bingaman, fireman	93 60	
L. Ashby, fireman	62 40	
J. Rothschild, fireman	114 60	
R. Slogget, fireman	93 60	
L. Pretty, fireman	93 60	
T. Shaughnessy, fireman	125 00	
A. Baldry, fireman	125 00	
E. A. Smith, fireman	31 40	
J. Fox, fireman	31 40	
C. Didemus, fireman	31 40	
Channcy Ryan, relieving at Fire Hall	14 58	
George Read, teamster	43 56	
Janitor's fees	175 00	
	$3,134 82	

Disbursements *re* Fires:		
Team hire	$141 00	
Wages to fire companies	359 95	
Cleaning equipment	93 50	
Lunches	3 00	
		$597 45
Annual grants		425 00
Flushing streets		7 25
Repairs around halls paid firemen		14 00
Care of engine		60 00
Horse Feed:		
B. Morningston	$16 81	
Geo. Vollick	16 35	
P. J. Glynn	86 09	
George Ort	21 52	
M. Sauer	23 94	
Catherine Booth	17 36	
		182 07
Clothing:		
Fielding & Co., boots and caps		132 53
Heating:		
Provincial Nat. Gas Co., four halls		434 08
Insurance:		
McClive & Foster, Main St. Fire Hall	$25 00	
Geo. W. Mortimer & Co, Main and Queen St Halls	27 00	
		52 00
Rent:		
Grand Trunk Ry., Fire Hall site		15 00
Telephones:		
Bell Telephone Co., Exchange service, etc.		34 60
Furnishings:		
Cole & McMurray, 2 stoves	$53 31	
South Bros.	11 50	
D. A. Cameron	13 30	
Centre Dry Goods Store	10 40	
J. Logan, sheets	14 20	
Centre Dry Goods Store	4 20	
		106 91
Advertising:		
Daily Record	$13 50	
Tribune	90	
Telegraph	82	
F. H. Leslie	2 20	
		17 42
New Teams:		
E. Buckley	$505 00	
Auto Hire—inspecting horses	40 00	
		545 00
Bridge St. Fire Hall:		
James Harriman, new tower, etc.		109 66
Supplies, New Fire Hall:		
F. F. Heximer		26 48
Fire Alarm System Extension and Maintenance:		
Northern Electric Co., Wire, etc.	$304 58	
Bell Telephone Co., wiring supplies	145 16	
Geo. Nelson, cartage	19 99	
Express	6 25	
Carter Electric, wire, etc.	30 75	
Lyman Bros. & Co., bluestone, etc.	60 83	
Central Electric	9 44	
T. James, labor	17 50	
L. Redhead, labor	9 50	
John Waugh, wooden blocks	2 00	
Daily Record, cards	3 00	
	$609 00	
C. Dilse—Fire Alarm Inspector, salary	900 00	
		1,509 00

Supplies:			
J. T. Henderson	$55 07		
Garner Bros.	11 98		
Carter Electric Co.	16 33		
Clarke Bradley	6 65		
G. C. Ditmars	75		
Cole & McMurray	6 60		
J. Rumball	10 25		
F. F. Heximer	1 97		
		$109 60	
Repairs:			
Carter Electric Co.	$5 61		
G. M. Cotton	1 00		
Warren Spence	9 00		
W. G. Read	13 40		
Niagara Electric	1 74		
J. Scott, painting and decorating	123 50		
John Muir	5 70		
Northern Electric Co., repairs	29 90		
C. E. Dilse	1 50		
E. J. Smith	10 50		
John Waugh	13 71		
Clarke Bradley	11 25		
Pollard Mfg. Co.	80		
Jas. Harriman	14 10		
W. C. Pretty	3 00		
Gutta Percha Rubber Co.	8 86		
T. E. Nichols	1 20		
A. B. Holmes	50		
Laundry	43 00		
E. J. Smith	9 15		
W. C. Pretty	4 55		
Jas. Harriman	76 70		
A. Ingham	199 00		
G. O. Gray	1 41		
W. G. Read	7 65		
Express	35		
		597 08	
Miscellaneous:			
Niagara Falls Drug Co., horse medicine	$7 80		
Dr. Robertson, veterinary	6 50		
F. Harper, harness	2 45		
Gutta Percha Rubber Co.	33 40		
C. V. Bradford	12 95		
W. G. Henry, livery	4 00		
		67 10	
Thoburn's Drug Store Fire:			
Time paid injured men	$164 25		
Dr. McKay, medical attendance	50 00		
Dr. Olmstead, medical attendance	10 00		
Dr. McCallum, medical attendance	9 00		
Niagara Falls Hospital	19 00		
		252 25	
			$8,429 30
Garbage Collection and Disposal—			
J. J. Murray, contract price under agreement		$2,640 00	
J. J. Murray, bonus voted Feb. 2nd, 1914		160 00	
			2,800 00
Fruit Tree Inspection—			
David Histrop, Inspector, salary		$52 25	
Robert Blain, Inspector, salary		268 50	
			320 75
Charity—			
Victoria Industrial School		$150 37	
House of Industry, Welland		840 42	
Niagara Falls Hospital		165 00	

Groceries Distributed:			
F. A. Berriman	$52 00		
J. S. Baxter & Co.	1 24		
J. E. Wrong	85 12		
F. J. Booth	2 00		
		$140 36	
Coal and Wood Distributed:			
Concrete Stone Co.	$70 48		
J. E. Hutchings	7 00		
W. Gunning & Son	22 25		
W. E. Thomas	133 30		
		233 03	
Railway Fares Paid:			
Grand Trunk Railway	$9 05		
Michigan Central Railway	80		
Niagara, St. Catharines & Toronto Railway	5 75		
		15 60	
Livery:			
J. Healey	$3 50		
B. E. Kelsey	2 00		
		5 50	
Nursing:			
Catherine Ellis (care of triplets)		42 00	
Medical Attendance:			
Dr. McCallum		5 00	
Medicines Dispensed:			
Niagara Falls Drug Co.	$5 65		
Red Cross Pharmacy	75		
A. C. Thorburn	6 80		
Victoria Park Pharmacy	4 35		
		17 55	
Groceries:			
Bradley & Son	$1 50		
M. J. Allen	119 80		
John Muir	3 00		
W. H. Newman	12 84		
J. A. Naish	4 12		
T. E. Nichols	4 04		
O. L. Kreitner	10 00		
		155 30	
Burials:			
M. Morse & Son, Oldfield		60 00	
Victoria Industrial School:			
Chas. Black, fares and expenses conveying Clifford Chase and Oldfield children		6 20	
Rents Paid:			
W. P. Dixon, Rosewell rent	$5 00		
F. Bell, Oldfield	10 00		
Mrs. George Beck	7 00		
Chas. Clark	15 00		
		37 00	
Livery:			
A. B. Moore		1 50	
Moving:			
H. J. Crandall, moving W. Bright to St. Catharines		7 00	
Furniture:			
R. R. Cook, & Co., 1 cot and 1 mattress		3 75	
Telephone:			
Bell Telephone Co.		15	
			$1,885 73
Licenses Refund—			
McMillan & Horn, Transient Traders' License		$44 04	
McMillan & Horn, Business Tax		2 93	
			46 97

Taxes Refund—

V. A. Appleton, Lot 643 Robert St.		$2 70	
Geo. Steiber, Lot 123 Hiram St., over-assessment		10 80	
Dunkirk Seed Co, under agreement as to exemption		42 05	
F. C. McBurney, law costs *re* above (Dunkirk)		10 00	
Lovatt, Lot 574 Kitchener Street		21 60	
			$87 15

Library—

Contributions from City			$2,800 00

Market (Municipal Offices)—

Stationery:			
Municipal World Co., Ltd., election forms	$26 22		
Frontier Printing Co., foolscap	3 50		
W. H. Buckley, receipt books	50		
Remington Type. Co., ribbons	75		
Carbonium Co., folders	3 00		
National Type. Co., carbon paper	3 00		
Municipal World Co., Ltd., stationery general	17 21		
S. R. Hart & Co., letterheads, etc.	35 31		
F. H. Leslie, scribbling pads	9 00		
W. H. Buckley, carbon paper	80		
J. A. Newport, pens, pencils, etc.	8 25		
T. H. Leslie, foolscap paper	2 00		
Frontier Printing Co., envelopes	5 00		
Municipal World, books	17 00		
S. R. Hart & Co., stationery	35 33		
National Type. Co., pencils	1 00		
Frontier Printing Co., foolscap paper	3 00		
Office Specialty Co., filing cabinet and supplies	46 00		
R. W. Booth, pens, ink, etc.	4 05		
F. H. Leslie, paper	7 75		
Municipal World, register for tax arrears	6 35		
Grand & Toy, Ltd., envelopes, etc.	4 22		
W. H. Buckley, pencils, etc.	1 00		
		$240 29	
Office Furniture:			
M. H. Buckley, oak table		12 00	
Heat, Light and Water, Provincial Natural Gas Co.	$30 00		
W. E. Thomas, coal	245 92		
		275 92	
Municipal Electric Light and Power Plant		114 60	
Water Commission	$88 00		
F. H. Taylor, spring water	24 20		
		112 80	
Cleaning:			
Mrs. Wright	$33 50		
John Logan, dusters, etc.	3 50		
		37 00	
Express, Dominion Express Co.		1 20	
Postage stamps		15 00	
Repairs:			
Carter Elec. Co., wall sockets, shades, etc.	$6 30		
T. J. Henderson, heater and parts	18 72		
G. H. Clark & Co., brooms, etc.	4 00		
Jas. Harriman, moving police station	21 14		
Geo. Badger, curtain	60		
J. T. Henderson, oil and brushes	6 52		
Carter Elec. Co., lamps	1 65		
G. H. Clarke & Co., tungsten lamps	4 68		
Carter Elec. Co., lamps	2 10		
Carter Elec. Co., dry cells	60		
W. E. Thomas, cement	8 00		
J. T. Henderson, feather dusters	1 20		
G. H. Clarke & Co., liquid veneer	50		

J. A. Newport, stationery	$9 00		
W. Deloney, glazing	2 30		
R. Soper, flag	18 00		
M. J. Allen, rent	60 00		
A. E. Wheatley, scale ins.	6 00		
Carter Elec. Co., time and fuse plugs	1 62		
J. T. Henderson, hardware	1 30		
Jas. McDonald, repairs to flag	1 75		
G. H. Clark & Co., lamps, etc.	6 40		
Niagara Falls Drug Co., disinfectants	80		
H. H. Wismer, repairs to gas box	5 56		
J. P. Scott, glazing	4 08		
A. E. Wheatley, scale insp.	7 50		
Jas. Harriman, centre weigh scales	17 30		
Niagara Elec. Co., electrical supplies	13 31		
John Dobbie, flower plants	17 00		
Board of Works, labor	2 00		
J. T. Henderson, brass polish	40		
Gurney Scale Co., repairs to scales	19 20		
Jas. Harriman, Main St. fire hall	67 98		
G. H. Clark & Co., sash cords	10 08		
Carter Elec. Co., tungsten lamps	6 90		
Mary McDonald, flag repairs	1 50		
Ontario Sand So., sand	2 00		
John Scott, scale repairs	50		
Gurney Scale Co., insp. and repairs	4 80		
Zimmerman Bros., lumber	25 10		
M. J. Allen, repairs to scales	13 99		
G. H. Clark & Co., lamps	4 80		
J. L. Henderson, pail	25		
W. Delaney, glazing	4 15		
H. J. Wismer, pipe and labor	1 85		
Daily Record, advertising	6 75		
J. T. Henderson, brush	45		
Carter Elec. Co., lamps and time	3 14		
F. W. Hand & Co., flag	15 75		
Geo. Nelson. cartage	1 24		
G. H. Clark & Co., mat	1 00		
John Muir, cleaning supplies	12 92		
W. Utting & Son, repairs to building	57 67		
J. T. Henderson, window brush	35		
W. Utting & Son, fixing door	1 50		
		$514 20	
Transportation:			
Niagara, St. Catharines & Toronto Ry.		3 00	
			$1,326 01
Printing and Advertising—			
Daily Record, election ballots, voters' lists		$102 55	
Daily Record, treasurer's statements		35 00	
Frontier Ptg. Co., blotters and committee cards		23 25	
Daily Record, deposit books		15 00	
Daily Record, advertising *re* taxes		4 50	
Frontier Ptg. Co., tax and assessment notices		68 00	
Daily Record, advertisement *re* payment of taxes		13 50	
F. H. Leslie, printing license by-law		30 00	
Frontier Ptg. Co., envelope, John Gunn		6 75	
Daily Record, printing auditor's report		68 00	
Daily Record, advertising assessors' holiday		14 60	
John Logan, bunting *re* Mason's Con.		7 98	
South Bros., streamers, etc		25 25	
S. R. Hart & Co., cash books		29 00	
Daily Record, advertising *re* taxes		10 80	
S. R. Hart & Co., collector's rolls		35 50	
Frontier Ptg. Co., printing voters' lists		175 00	
Daily Record, advertising Court of Revision		28 70	
F. H. Leslie, advertising Court of Revision		17 25	
F. H. Leslie, advertising tenders, taxes, etc.		20 45	
			731 08

Prisoners of War—			
John Waugh, lumber		$3 52	
Carter Electric Co., lamps, etc.		4 15	
Provincial Natural Gas Co.		2 32	
			$9 99
Streets and Sidewalks—			
Labor per pay rolls		$9,549 71	
Feed:			
C. Booth	$77 23		
A. R. Young	21 97		
George Vollick	141 32		
Crane Bros.	178 73		
L. A. Rexington	21 77		
F. Lapp	21 98		
F. Snyder	36 72		
P. J. Glynn	73 50		
A. Weaver	18 00		
H. J. Green	1 40		
J. Trundle	15 33		
		607 95	
Stone:			
Hagersville Contracting Co.	$1,552 60		
Standard Crushed Stone	512 47		
George Manley, teaming	24 75		
Michigan Central Railway, freight	1,802 34		
		3,892 16	
Brick, Tile and Cement—			
Concrete Stone Co., brick	$200 83		
J. E. Hutchings & Co., tile	18 03		
W. E. Thomas, cement	11 60		
		230 46	
Sand and Gravel—			
Ontario Land Co.	$89 75		
J. J. Murray, teaming	10 00		
		99 75	
Pipe—			
J. E. Hutchings		7 57	
Tools and Supplies—			
G. H. Clark & Co., shovels	$1 90		
G. H. Clarke & Co., picks	1 90		
John Waugh, Jr., wagon box	12 46		
Warren Spence, snowplough repairs	41 60		
Garner Bros., pick handle	0 35		
G. H. Clarke & Co., hose and hoes	27 73		
G. H. Clarke & Co., hose and scythes	16 10		
Cole & McMurray, tools	8 00		
J. Rumball, tools	3 50		
G. H. Clarke & Co., shovels, etc.	3 72		
Garner Bros., handle	0 25		
G. H. Clarke & Co., shovels, etc.	3 76		
Garner Bros., shovels	13 65		
J. T. Henderson, brooms, etc.	6 96		
G. H. Clarke & Co., rakes, etc.	3 78		
C. W. Bradsford, harness	1 80		
J. T. Henderson, nails, etc.	2 09		
J. T. Henderson, sundries, hardware	3 39		
Clarke Deane, rubber boots	11 00		
V. H. Robinson,	4 75		
J. T. Henderson, shovels, etc.	11 69		
Pollard Manufacturing Co., catch basins	11 80		
G. H. Clarke & Co., oils and grease	8 97		
Pollard Manufacturing Co., manhole covers	65 60		
Garner Bros., shovels	2 25		
J. T. Henderson, oils, etc.	14 95		
F. Harper, harness	5 35		

J. T. Henderson, brooms, etc.		$6 02	
Pollard Mfg. Co., catch basins tops		12 00	
Garner Bros., scythes, etc.		1 67	
Cole & McMurray, roofing		22 50	
J. T. Henderson, oils		3 95	
Pollard Mfg. Co., catch basin tops		12 80	
J. T. Henderson, brooms, etc.		3 33	
Cole & McMurray, tar paper		1 95	
F. Harper, blankets, etc.		13 35	
J. H. Henderson, barn brooms		3 00	
Payne & Nesbit, iron pipe		0 15	
H. J. Wismer, pipe		3 83	
Payne & Nesbit, galvanized iron		0 85	
		$374 70	
Steam Road Roller:			
W. E. Thomas, coal	$185 47		
Concrete Stone Co., coal	16 10		
Cresc. Oil Co., oil	25 75		
		227 32	
Tree Spraying:			
D. Cole & Son, spraying solution	$81 30		
D. Histrop, magnifying glass	3 00		
Grand Trunk Railway, freight	1 55		
Frontier Printing Co.	3 50		
Spramotor	16 49		
St. Davids Milling Co., sprayer	306 00		
Niagara Brand Spray Co., spray	0 90		
Jno. Forrester	11 25		
		423 99	
			$1,026 01
Repairs—			
E. J. Smith, smithing		$14 50	
Noble Benson, machinery repairs		2 25	
American Road Machinery Co., sweeper repairs		2 00	
Sawyer Massey, blades for scraper		19 50	
Warren Spence, dump waggon		162 50	
J. S. McCracken, repairs to pavement		16 30	
Payne & Nesbit, repairs to fountain		75	
Noble Benson, repairs to machinery		1 00	
American Road Mfg. Co., repairs to machinery		2 00	
H. Weaver, painting		8 00	
John Waugh, lumber, River Road bridge		96 90	
L. Fischer, labor		1 00	
L. Lacco, building catch basin		35 00	
E. J. Smith, smith work		23 90	
John Waugh, lumber		8 48	
T. E. Ferris, repairing walks		27 19	
Andrew Fischer, repairing Royal Bank walk		68 19	
G. H. Clarke & Co., scythes, etc		9 44	
Noble Benson, repairs to machinery		3 53	
H. J. Wismer, pipe, etc		7 05	
E. J. Smith, smith work		8 30	
Pollard Mfg. Co., catch basin tops		33 60	
Warren Spence, machinery repairs		34 65	
Pollard Mfg. Co., catch basin tops		36 00	
A. B. Holmes, shoeing		5 40	
M. Salit, catch basin repairs		88	
John Waugh, lumber		9 09	
Carter Electric, lights for stable		1 42	
Warren Spence, machinery repairs		8 35	
J. F. Langley, repairs to walks		202 11	
Geo. Manley, repairs to walks		85 93	
J. Smith, inspector		2 00	
Buffalo Steam Roller Co., repairs to parts		13 20	
American Road Machinery Co., repairs		35 95	
J. Parke, sprayer repairs		60	
			986 96

Miscellaneous—			
Michigan Central Ry., freight	$2 25		
C. S. Warner, duty of castings	2 30		
Ed. Smith, duty and car fare	59		
E. H. Menzie, expenses to St. Catharines	1 00		
Express on blades	50		
Carter Elec. Co., dry battery	30		
Frontier Ptg. Co., inspector's notices	2 75		
A. B. Moore & Son, livery	3 00		
Express	45		
Bell Telephone Co., long distance calls	13 95		
Niagara Falls Drug Co., saltpetre	10		
Dr. Robertson, veterinary surgeon	9 00		
Daily Record, advertising	4 05		
Grand Trunk Ry., freight	1 16		
Express	3 48		
W. J. Seymour, railway fares *re* repairs	1 00		
Daily Record, advertising	4 00		
R. Blain, garbage inspector	12 35		
Pollard Mfg. Co., cartage	35		
Niagara Falls Drug Co	35		
W. G. Henry, livery	3 00		
F. C. McBurney, Doran agreement	2 00		
F. C. McBurney, law costs (Young case)	108 34		
Willox, damage to cellar	75 00		
		$251 27	
Rents and Insurance—			
Mrs. Ed. Thompson, storage shed	$9 00		
W. C. Hewson	9 65		
G. W. Mortimer & Co	9 65		
Mrs. Ed. Thompson, storage shed	4 50		
M. C. Ry., use of roadway	5 00		
Geo. Mortimer & Co	23 35		
		61 15	
Postage Stamps		0 95	
			$16,713 94
Salaries—			
W. J. Seymour, City Clerk		$1,300 00	
J. Durdan, City Clerk assistant		650 00	
John Gunn, Tax Collector		1,080 00	
John Robertson, Assessment Commissioner		1,500 00	
F. J. Anderson, Engineer		1,800 00	
Dr. Logan, Medical Health Officer		480 00	
F. C. McMurray, Solicitor		400 00	
W. J. McMurray, Treasurer		900 00	
John Hawley, Street and Sidewalk Superintendent		1,020 00	
T. J. Robertson, Auditor		150 00	
T. D. Sutherland, Auditor		150 00	
L. Zumstein, teamster		673 55	
J. McGuire, teamster		720 00	
H. Webber, sewer inspector		960 00	
Chas. Baldry, weigh scales		900 00	
M. J. Allen, weigh scales		120 00	
Board of Works		24 00	
O. E. Dores, Mayor		600 00	
			13,427 55
Sanitary—			
Salaries:			
Dr. Watson, Dairy Inspector		$300 00	
W. J. Seymour, Secretary		75 00	
H. W. Hobson, Chairman		25 00	
		$400 00	
Disinfectants, Drugs, etc.:			
Niagara Falls Drug Co	$40 00		
Victoria Park Pharmacy	3 60		
A. C. Thorburn	3 35		
Red Cross Pharmacy	75		
		47 70	

Quarantine Charges:			
James Whybra, guard, Barber case	$63 00		
Mrs. Grindley, lodging suspects	5 00		
W. H. Newman, Barber family keep	51 97		
Chas. Cupolo, guard, smallpox case	51 00		
		$170 97	
Livery:			
Jas. Healey		2 00	
Miscellaneous:			
Frontier Printing Co., notices to dairies	$5 75		
Express	1 00		
Frontier Printing Co., placards	3 50		
Daily Record, advertising	3 30		
Daily Record, advertising *re* garbage	6 00		
Express	60		
J. T. Henderson, coal oil, etc	55		
F. C. McBurney, law costs, Rozel case	5 00		
Niagara, St. Catharines & Toronto Ry., tickets	25 00		
Geo. Manley, storing tent	56 38		
Geo. Manley, teaming	12 50		
Dr. Logan, Toronto expenses	5 42		
Dr. Logan, expenses at convention	8 15		
		$133 15	
			$753 82
Sewer Maintenance—			
Seneca Street Repairs:			
F. Bell		$96 13	
James Harriman		73 87	
L. Lacco		5 00	
		$175 00	
Engineering Supplies and Help:			
Art Metropole, blue prints	$2 56		
E. C. McCartney	20 00		
C. Schwats	7 00		
		$29 56	
Labor		155 00	
Terrace Avenue Sewer:			
L. Lacco		10 20	
Water:			
Water Commission		14 00	
Repairs:			
Dominion Paving Co		2 00	
Miscellaneous:			
G. H. Clarke & Co., pipe	$0 63		
Geo. Badge, linen thread	50		
Frank Bell, repairs	1 00		
E. J. Smith, repairs, sewer	3 50		
Bell Telephone Co., long distance calls	19		
Cole & McMurray, sewer pipe	7 20		
John Waugh, lath and stakes	$1 80		
E. J. Smith, sewer chain	1 60		
Express	40		
J. T. Henderson, coal oil	20		
Geo. Nelson, cartage	6 10		
W. G. Henry, livery	4 50		
Anderson & Logan, silk	40		
J. E. Hutchings, pipe	11 13		
John Waugh, lumber	27		
W. E. Thomas, cement	1 60		
Ontario Sand Co., gravel	2 00		
Concrete Stone, cement	2 00		
		$45 02	
			$431 28

Street Sprinkling—				
British Canadian Oil Co			$3,533 81	
Freight			34 14	
Labor			275 00	
City share of cost			410 20	
W. J. Seymour, preparing roll			60 00	
Bell Telephone Co., long distance calls			3 50	
J. Hopkins, rent			15 00	
				$4,331 65
Bridge Street Paving—				
Contractor:				
F. Menzie			$1,047 25	
Stone:				
Standard Crushed Stone Co.		$153 55		
Hagersville Contracting Co.		332 49		
Queenston Quarry Co.		76 11		
		$562 15		
Freight:				
Michigan Central Railway	$345 03			
Grand Trunk Railway	132 19			
		477 22		
McKinnon & Murray, teaming stone		236 20		
			1,275 57	
Labor			260 50	
Brick and Tile:				
Concrete Stone Co.			13 36	
Miscellaneous:				
W. E. Thomas, coal for steam roller		$28 83		
G. H. Clarke & Co., lanterns and red globes		4 50		
G. H. Clarke & Co., globes and oil		1 15		
Pollard Mfg. Co., catch basins		12 25		
Ontario Sand Co., sand		2 00		
F. C. McBurney, drawing by-law		7 00		
Interest on bank advances		25 77		
			81 50	
				2,678 18
Pine Grove Walks—				
Labor			$61 00	
Engineering services			39 62	
Tile-Concrete Stone Co.			27 96	
H. D. Symmes, amount officer deposited returned			207 44	
Miscellaneous:				
W. E. Thomas, cement		$2 00		
Ontario Sand Co., gravel		6 00		
Pollard Mfg. Co., curb circles, etc.		7 00		
Daily Record, advertising		5 10		
Frontier Ptg. Co., assessment notices		2 50		
W. Robertson, Court of Revision		5 00		
Frontier Ptg. Co., printing 1st set debentures		12 00		
F McBurney, drawing by-law		24 00		
J. C. Crow, reg. by-law		2 25		
			65 85	
				401 87
Permanent Walks No. 14—				
F. C. McBurney, drawing by-law				15 50
Permanent Walks No. 15—				
Contractors:				
Ferris & Manley			$12,474 27	
L. Sacco			110 46	
			$12,584 73	
Labor:				
Engineering services			798 00	
T. L. Kewson		$160 50		
E. McCartney		16 00		

G. Anderson	$46 25		
A. Dickson	1 00		
F. Jay	1 00		
H. Logan	25 00		
F. A. Longan	26 25		
Norman Flynn	14 00		
James Barry	1 00		
	$291 00		
Engineering Supplies:			
Art Metropole, tapes	9 60		
		300 60	
Inspection of Work:			
Geo. Seales	$270 00		
Ira B. Hawley	85 50		
W. Hoshall	42 00		
		397 50	
Paving Blocks:			
Queenston Quarry Co.	$2,311 50		
Grand Trunk Railway, freight	58 55		
		2,370 05	
Stakes and Lumber:			
John Waugh		16 75	
Sand and Gravel:			
Ontario Sand Co.		49 40	
Brick:			
Concrete Stone Co.		14 00	
Miscellaneous:			
Daily Record, advertising and printing	$18 70		
J. T. Henderson, carpet tacks and crayons	40		
Pollard Mfg. Co., catch basin and grate	12 00		
F. C. McBurney, drawing by-law	8 00		
Imperial Bank, interest on advances	120 26		
		159 36	
			16,690 39
Victoria Avenue Paving—			
Labor		$72 00	
Engineering Services:			
T. L. Hewson	$24 00		
E. McCartney	5 00		
G. Anderson	3 00		
		32 00	
Engineering Supplies:			
Art Metropole	$20 85		
E. Deitzgen, chain and tape	7 57		
Art Metropole, tracing linen, etc.	39 75		
		68 17	
Brick Tester:			
Heatherington & Berner		175 00	
Miscellaneous:			
Daily Record, advertising	$22 00		
J. T. Henderson, oil	25		
J. A. Newport, duty	49 70		
J. A. Newport, brokerage	50		
F. F. Heximer	20		
F. C. McBurney, law costs	33 00		
Imperial Bank, interest advance	223 11		
		328 76	
			675 93
Fourth Avenue Paving—			
J. G. Cadham, Court of Revision			5 00
Proposed Payments—			
Labor	$43 00		
John Waugh, lumber	9 00		
Michigan Central Ry.	10 69		
F. C. McBurney	2 00		
			64 69

Muddy Run Sewer—			
Engineering Services:			
W. Jepson, drawing plans		$100 00	
C. Schwab		23 00	
F. Jay		10 00	
Engineering Supplies:			
Art Metropole		18 57	
Labor		12 00	
Miscellaneous:			
Express	$0 35		
J. T. Henderson, hammers, etc.	1 35		
John Waugh, laths, etc.	76		
R. W. Booth, letter file	30		
J. T. Henderson, supplies	10 00		
Blue Print Co., blue prints	5 30		
		18 06	
			$181 63
Sewer Section 31—			
Labor		$2,243 98	
Bricks and Tile:			
G. W. Mortimer & Co.	$155 50		
Garner Bros	1,202 45		
Concrete Stone Co.	70 02		
Niagara Brick & Tile Co.	24 00		
	$1,451 97		
W. Teal, carting brick	18 60		
		1,470 57	
Sand and Gravel:			
Ontario Sand Co.		61 58	
Cement:			
Concrete Stone Co.	$22 40		
W. E. Thomas	34 40		
		56 80	
Inspection:			
Ira B. Hawley		2 10	
Miscellaneous:			
John Waugh, laths, etc.	$2 10		
Pollard Mfg. Co., manhole covers, etc.	84 85		
Geo. Bremidge, blacksmith work	1 65		
N. Benson, one chisel bar	50		
W. Hanover, lumber	79 93		
John Waugh, stake	15 25		
F. F. Heximer, rope and pail	60		
J. E. Hutchings, pipe	1 92		
Pollard Mfg. Co., manhole covers, etc.	199 00		
W. G. Read, sewer stopper	1 08		
A. J. More, repairing punch	1 65		
Dr. Logan, attendance, Tony Garie	15 00		
Geo. Nelson, cartage	7 00		
Warren Spence, blacksmith work	1 00		
Pollard Mfg. Co., manhole covers	29 10		
W. H. Newman, coal oil	98		
O. L. Kreitner, coal oil	40		
J. Scott, teaming	75		
G. H. Clark & Co., handles, etc.	4 95		
Mrs. Grand, coal oil	20		
M. Winterton, oil	40		
H. J. Wismer, galvanized discs	3 49		
B. F. Mandley, files	50		
David Smith, cartage	1 00		
W. Spence, smith work	1 00		
		454 30	
Advertising and Printing:			
Daily Record		15 70	
Imperial Bank, interest on advances		61 87	

Engineering Services:			
T. L. Hewson	$45 75		
E. McCartney	24 00		
G. Anderson	3 00		
F. A. Logan	2 00		
		$74 75	
			$4,441 65
Sewer Section 32:—			
Contractors:			
Purvis & Manley		$2,764 25	
Inspection of Work:			
Ira B. Hawley	$144 00		
Geo. Seales	126 00		
		$270 00	
Engineering Services:			
T. Seales	$6 00		
C. Schwab	8 00		
F. Jay	8 00		
	$22 00		
Engineering Supplies:			
J. E. Dietzgen	$9 55		
		$31 55	
Labor		$870 90	
Brick and Tile:			
Garner Bros.	$1,087 52		
Concrete Stone Co.	123 00		
		$1,210 52	
Cement:			
W. E. Thomas		$22 08	
Sand:			
Ontario Sand Co.		$10 00	
Miscellaneous:			
Express	$0 35		
R. W. Boots, time books	80		
G. H. Clark & Co., handles, etc.	11 83		
Pollard Mfg. Co., manhole covers	92 49		
James Harriman, lumber	40 05		
R. Smith, lumber	17 46		
Scythes & Co., jute packing	41 44		
Dominion Express	60		
J. E. Hutchings, pipe	1 60		
J. T. Henderson, oil, nails, etc.	30 67		
John Waugh, lumber	61 05		
John Waugh, lumber	10 05		
Zimmerman Bros.	15 15		
Pollard Mfg. Co., cartage	35		
Geo. Nelson, cartage	3 84		
Boyd, mason work	10 40		
F. C. McBurney, dry by-law	10 00		
Daily Record, advertising	8 00		
F. H. Leslie, advertising	14 40		
Imperial Bank, interest-advances	10 71		
		$381 24	$5,560 54
Queen Street Sewer—			
Labor		$1,038 98	
S. Waring	$ 30		
W. Eastman, sharpening tools	1 90		
		$2 20	
			$1,041 18
Wilmot Street Sewer—			
Labor		$860 03	
S. Waring		15 00	
			$875 03

Banker and Joe Streets Sewer—			
F. C. McBurney, purchase of right of way		$400 00	
F. C. McBurney, by-law		7 00	
F. C. McBurney, purchase of property		8 23	
			$415 23
Dawlish Avenue Sewer—			
Engineering services		$11 91	
Daily Record, advertising		5 10	
Frontier Printing Co., printing debentures		6 00	
F. C. McBurney, drawing by-laws		8 00	
J. C. Crow, registering by-laws		2 25	
			33 26
Proposed Sewers—			
Labor		$35 25	
E. Dietzgen, engineering supplies		6 50	
			41 75
Maple Street Sewer—			
Contractor:			
L. Lacco		$4,125 70	
Inspection of Work:			
W. Chelew		132 00	
Engineering Services:			
E. McCartney	$9 00		
T. L. Hewson	3 75		
G. Anderson	2 00		
		14 75	
Water Commissioners		16 85	
Miscellaneous:			
Daily Record, advertising	$42 25		
Ontario Railway Board, by-law	20 00		
Frontier Printing Co., printing debentures	15 00		
F. C. McBurney, drawing by-law	34 09		
J. C. Crow, registering by-law	2 75		
Imperial Bank, interest on advances	59 06		
		173 15	
			4,462 45
Fire Hall Improvement—			
Contractor:			
James Harriman		$797 82	
Star Electric Co., striker	$267 00		
C. S. Warner, duty on striker	83 00		
		350 00	
Furnishings:			
Centre Dry Goods Store	$27 60		
R. R. Cook & Co.	58 40		
		$86 00	
W. Nichols, Architect		63 55	
			1,297 37
Police Stations By-law—			
Contractor:			
R. Smith & Son		$1,849 00	
Furnishings:			
Cook & Co.	$78 05		
F. D. McPherson	86 57		
Niagara Electric Co.	15 60		
		$180 22	
Heating:			
Provincial Natural Gas Co.		$21 50	
Miscellaneous:			
J. C. Crow, registering by-law	$2 75		
Bell Telephone Co., long distance calls	8 00		
H. J. Wismer, plumbing	29 13		
Ontario Railway Board, app. by-law	20 00		

Frontier Printing Co.	$10 00		
Elberfeldt & Hartshorn, locks	2 30		
W. Simpson	15 25		
J. M. Collins, architect	98 40		
Geo. Manley, cement work	175 25		
Jas. Jackson	11 25		
Canada Iron & Wire Goods Co., locks	50 00		
W. E. Thomas, cement	37 04		
W. G. Read	1 55		
Garner Bros.	22 22		
Zimmerman Bros., hardwood floors	31 05		
C. E. Disle, installing lights	42 94		
F. C. McBurney, drawing by-law	21 09		
		$578 22	
Advertising:			
Daily Record		26 40	
			$2,655 34
Dominion Chain Co. By-law—			
W. J. Seymour, expense on vote		$57 00	
Frontier Printing Co., printing voting cards		8 00	
J. C. Crow, registration fees		5 50	
Daily Record, advertising by-law		115 03	
Municipal World, poll books		10 40	
G. N. W., telegram		44	
F. C. McBurney, costs of title to property		53 05	
Mrs. Bender, on acct. purchase price		2,200 00	
			2,449 42
Barker Street School Improvements—			
Daily Record, advertising		$7 80	
F. C. McBurney, drawing by-law		8 00	
Registration		3 25	
			19 05
Niagara Falls Hospital Grant			1,000 00
Water Commissioners—			
Proceeds of debentures sold			3,000 00
Collegiate Institute—			
Debentures transferred			8,844 03

DEBENTURES REDEEMED AND INTEREST PAID.

Sewers—

	Principal.	Interest.	
By-law 38	$401 71	$513 68	
" 67	375 41	549 87	
" 125	222 88	429 08	
" 178	1,820 04	3,189 05	
" 230	299 10	561 11	
" 276	207 35	461 38	
" 292	315 04	751 81	
" 300	197 86	472 17	
" 317	1,379 90	1,222 17	
" 318	2,380 36	2,108 20	
" 378	32 93	84 16	
" 382	128 72	43 80	
" 386	93 20	238 17	
" 446	81 69	238 56	
" 484	142 28	415 49	
" 561	160 95	501 53	
" 626	284 16	926 70	
	$8,523 58	$12,706 93	$21,230 51

	Principal.	Interest.	
Floating Debt—			
By-law 181	$769 98	594 57	$1,364 55
Walks—			
By-law 35	$903 20	$487 24	
" 119	301 43	239 90	
" 129	343 50	78 72	
" 162	198 84	95 48	
" 203	431 46	333 18	
" 318	329 05	355 03	
" 357	143 36	169 59	
" 375	393 33	465 26	
" 430	453 04	585 33	
" 433	99 78	128 91	
" 473	529 68	745 05	
" 481	1,141 72	93 17	
" 506	1,148 08	362 70	
" 532	968 38	305 94	
" 552	862 75	1,398 71	
" 568	485 20	137 65	
" 603	260 15	430 10	
" 260	648 45	635 43	
	$9,641 40	$7,047 39	
			$16,688 79
Paving—			
By-law 150	$714 30	$632 60	
" 156	869 78	671 64	
" 436	420 11	542 79	
" 609	341 96	424 00	
" 610	378 46	760 71	
" 614	1,146 69	651 46	
" 615	134 06	213 49	
	$4,005 36	$3,896 69	
			$7,902 05
Public Schools—			
By-law 163	$99 42	$47 74	
" 283	441 83	1,054 30	
" 324	153 68	366 73	
" 449	357 65	316 75	
" 475	204 37	181 00	
" 586	382 56	161 94	
" 606	756 07	1,250 00	
	$2,395 58	$3,378 46	
School Sites—			
By-law 512	$254 04	$387 90	
	$2,649 62	$3,766 36	
			$6,415 98
Collegiate Institute—			
By-law 275	$638 96	$401 83	
" 327	304 41	84 10	
" 498	476 32	727 32	
" 607	272 18	357 59	
	$1,691 87	$1,570 84	
			$3,262 71
Library—			
By-law 335	$144 96	$49 30	
			$194 26

	Principal.	Interest.		
Armoury—				
By-law 334	$104 77	$123 92	$228 69	
Pollard Manufacturing Co.—				
By-law 499	$250 44	$138 07	$388 51	
Fire Hall—				
By-law 336	$305 11	$360 90		
" 432	87 52	113 09		
" 485	121 65	119 21		
" 571	180 74	195 00		
	$695 02	$788 20	$1,483 22	
Total principal and interest			$59,159 27	
Principal		$28,477 00		
Interest		30,682 27		$59,159 27
Schools—				
Public School appropriation			$30,600 00	
Government Grant Public Schools			837 00	
Collegiate Institute appropriation			15,349 15	
Stamford High Schools			1,065 15	
Separate Schools appropriation			2,125 78	$49,977 08
Bank Accommodation—				
Imperial Bank:				
Current loans repaid			$238,000 00	
Local improvements			5,624 66	
Interest on loans paid			4,525 22	$248,149 88
Bank balance, Imperial Bank Debenture Account				4,110 00
Bank balance, Imperial Bank Electric Inspection Account				292 49
Bank overdraft, 1st January, 1914				32,713 30
Total disbursements				$545,054 88

CITY OF NIAGARA FALLS, ONT.

Municipal Electric Light and Power Plant—Abstract Cash Receipts and Disbursements, 1914.

Receipts.

Material and Labor Sold—		
Garner Bros., insulators	$0 30	
Water Commissioners, thawing water pipes	45 00	
R. Boyle, brackets	10	
Spirella Co., brackets	2 70	
Carter Elec. Co., brackets	30	
W. Salit, junk	119 50	
Rigg Bros., poles	5 00	
W. Burnett, wire	1 46	
Dominion Chain Co., wire, etc	55 96	
Garner Bros., brackets	1 86	$232 18
Interest on daily balances		45 96
Refund of debenture paid by this Department in error, should have been paid by General Account		774 53
Collected from consumers		49,038 88
Balance in bank 1st January, 1914		62 26
Overdraft 31st December, 1914		5,186 98
		$55,340 79

DISBURSEMENTS.

Maintenance—		
Salaries	$7,380 00	
Wages	2,615 15	
Wire, insulators and cross-arms	868 29	
Lamps	416 04	
Batteries and flashlights	5 60	
Meter seals	19 85	
Ontario Power Co.	12,174 18	
City General Account	5,000 00	
Meter repairs	24 23	
Insurance	749 70	
Express and cartage	112 71	
Printing, stationery and advertising	129 60	
Auto supplies and maintenance	331 50	
Water Commissioners	9 00	
Glynn case	2,993 17	
Bank interest	75 28	
Miscellaneous	1,243 42	
Sundries	105 20	
Braces and pulleys	56 55	
Petty cash	226 15	
		$34,535 62
Capital—		
Labor	$1,833 50	
Transformers	3,442 25	
Wire insulators	5,132 95	
Express and cartage	198 05	
Lamps	66 00	
Batteries and flashlights	17 20	
Braces and pulleys	24 06	
Poles	870 00	
Meter testing	208 20	
Miscellaneous	708 10	
Petty cash	14 57	
		12,514 88
Debentures redeemed	$3,960 51	
Debenture interest	3,555 25	
		7,515 76
Debenture interest paid in error—See receipts for refund		774 53
		$55,340 79

DISBURSEMENTS.

Municipal Electric Light and Power Plant.

Maintenance—		
Salaries:		
Geo. Foster, Superintendent	$1,800 00	
J. W. Bayliss, secretary	960 00	
W. R. Thomas, foreman	1,080 00	
George Pirie, operator	900 00	
G. N. Hearn, operator	900 00	
D. B. Brown, operator	900 00	
H. Martin, operator	840 00	
		7,380 00
R. Cornelius, lineman	$747 00	
J. Wrisley, lineman	57 00	
Victor Nolan, lineman	135 00	
D. Meade, lineman	297 00	
James Elliot, lineman	216 00	
James Allen, lineman	138 00	
R. Potter, lineman	349 50	
E. Thomas, lineman	202 50	
W. Spencer, lineman	274 50	
A. Egerter, lineman	19 50	
J. Pysher, lineman	21 00	
C. Dilse, lineman	33 00	
Ornamental street lighting, labor	125 15	
		2,615 15

Ontario Power Co.		$12,174 18
Wire, Insulators and Cross-arms:		
Cataract Engineering Co.	$51 80	
Carter Electric Co.	115 62	
Central Electric Co.	265 62	
B. Greening Wire Co.	69 59	
Niagara Electric Co.	23 52	
Northern Electric Co.	342 14	
		868 29
Lamps, etc., etc.:		
Carter Electric Co.	$144 81	
Canadian Westinghouse Co.	221 95	
Niagara Electric Co.	49 28	
		416 04
Batteries and Flashlights:		
Carter Electric Co.	$4 10	
Garner Bros.	1 50	
		5 60
Meter Seals:		
Metropolitan Engineering Co.	$6 45	
Canadian Westinghouse Co.	13 40	
		19 85
City General Account		5,000 00
Meter Repairs:		
Canadian Westinghouse Co.		24 23
Insurance:		
W. Hewson	$48 26	
G. W. Mortimer & Co.	193 04	
G. W. Mortimer & Co.	48 26	
G. W. Mortimer & Co., Secretary's bond	5 00	
G. W. Mortimer & Co., liability insurance	400 00	
G. W. Mortimer & Co.	37 14	
G. W. Mortimer & Co.	18 00	
		749 70
Express and Cartage:		
George Nelson	$107 41	
George Manley	2 70	
S. Styles	2 00	
John Scott	60	
		112 71
Printing, Stationery and Advertising:		
Frontier Printing Co.	$90 40	
Daily Record	19 40	
J. A. Newport	5 85	
W. H. Buckley	5 25	
R. W. Booth	2 40	
F. H. Leslie	2 30	
Roberts Bros.	3 00	
United Typewriter Co.	1 00	
		129 60
Auto Supplies and Maintenance:		
G. H. Clark & Co., gasoline and oil	$65 39	
J. R. Williams Motor Co., repairs	188 85	
International Harvester Co., repairs	71 16	
Cole & McMurray, gasoline, etc.	2 10	
Provincial Secretary, license	4 00	
		331 50
Water Commissioners		9 00
Glynn Case:		
Ingersoll & Kingston, judgment	$1,528 54	
Ingersoll & Kingston, costs	977 38	
Duvernet & Co., costs	200 00	
F. C. McBurney, costs	287 25	
		2,993 17
Bank interest		75 28
Miscellaneous:		
Canadian Westinghouse Co., globes, etc.	$32 50	
Dominion Chain Co., arc lamp chains	13 75	
Jas. Harriman, lumber	13 85	

J. T. Henderson, nails, etc.	$3 23	
H. M. Brown, repairs	5 53	
Canadian Westinghouse Co., sundries	120 52	
F. Thompson, rewinding armature	174 10	
Canadian Gen. Elec. Co., brush holders	6 50	
J. B. Henderson, screws, etc	3 43	
Niagara Falls Drug Co., alcohol and glycerine	8 65	
Dominion Chain Co., arc lamp chains	21 23	
Cole & McMurray, files, etc	95	
G. H. Clarke & Co., paint and screws	11 45	
Northern Elec. Co., carbons, etc	38 26	
H. Gray & Son, waste	12 60	
W. E. Thomas	28 75	
Imperial Oil Co., oil, etc	22 94	
G. H. Clarke & Co., wire, screws, etc	26 98	
Northern Elec. Co., carbons and wire	305 11	
Pollard Mfg. Co., rods, etc	1 00	
Niagara Elec. Co., guy wires, etc	5 13	
Cole & McMurray, rope and glue	2 80	
Cole & McMurray, varnish and sandpaper	1 02	
Gurney Scale Co., repairs	2 55	
J. T. Henderson, tools	85	
Can. Westinghouse Co., fuses	26 00	
G. H. Clarke & Co., screws, wire, etc	16 25	
Nor. Elec. Co., sundries	100 01	
G. H. Clarke & Co., screws, nails, etc	14 24	
Brooks Oil Co., oil, etc	20 00	
Geo. Wilson, repairs	26 42	
H. Vandersluys, glazing	3 75	
G. H. Clarke & Co., wire, screws, etc	27 66	
Niagara Elec. Co., welding casting	4 14	
J. T. Henderson, solder and brushes	11 40	
A. E. Hallum, repairs to car	4 85	
C. R. Newman, auto hire	25 00	
W. G. Henry, auto hire	25 00	
Imperial Oil Co., oil and waste	37 81	
Garner Bros., bolts	1 75	
Economy Fuse Co., fuse	32 46	
C. V. Bradford, rug	3 00	
		$1,243 42
Sundries:		
Bell Tel. Co., exchange service and long distance	$49 42	
Great North-Western Telephone Co., *re* armature	67	
A. J. Walker, laundry	11 00	
Travelling Expenses:		
O. E. Dores, Hamilton and Toronto	15 70	
Committee at Toronto, expenses	19 40	
J. C. Crow, registrar	2 75	
Cheque returned N.S.F.	6 26	
		$105 20
Braces and Pulleys:		
Northern Electric Co		56 55
J. W. Bayliss, petty cash payments		226 15
		$34,535 62

MUNICIPAL ELECTRIC LIGHT AND POWER PLANT.

Capital Expenditure—

Labor:	
R. Cornelius, lineman	$132 00
J. Wrisley, lineman	91 50
Victor Holmes, lineman	45 00
D. Meade, lineman	291 00
Jas. Elliot, lineman	187 50
Jas. Allen, lineman	46 50
R. Potter, lineman	253 50
E. Thomas, lineman	207 50
W. Spencer, lineman	289 50

A. Egerton, lineman	$127 50		
J. Pycher, lineman	132 00		
C. Dilse, lineman	30 00		
		$1,833 50	
Transformers and Meters:			
Canadian Crocker Wheeler Co.	$207 75		
Canadian Westinghouse Co.	3,234 50		
		$3,442 25	
Wire Insulators and Cross Arms:			
Central Electric Co.	$688 15		
Niagara Electric Co.	441 33		
Carter Electric Co.	931 29		
Northern Electric Co.	3,056 68		
Canadian Westinghouse Co.	15 50		
		$5,132 95	
Express and Cartage:			
Canadian Express Co.	$19 50		
George Nelson	111 16		
George Manley	60 89		
S. Styles	6 50		
		$198 05	
Lamps:			
Canadian Westinghouse Co.		$66 00	
Batteries and Flashlights:			
Northern Electric Co.		$17 20	
Braces and Pulleys:			
Northern Electric Co.		$24 06	
Poles:			
Lindsay Bros. Co.	$525 00		
Michigan Central Ry., freight	345 00		
		$870 00	
Meter Testing:			
H. Lutz		$208 20	
Miscellaneous:			
Canadian Gen. Elec. Co., rods	$89 50		
Canadian Gen. Elec. Co.	126 00		
Central Elec. Co., brackets	20 00		
Can. West. Co.	169 00		
Can. Sanax Co., pulmotor	207 80		
W. E. Thomas	43 75		
Grand Trunk Ry., freight	16 05		
Jas. Harriman, lumber	12 00		
Northern Elec., brackets, etc.	24 00		
		$708 10	
J. W. Bayliss, petty cash		$14 57	
			$12,514 88

Debentures Redeemed and Interest Paid:

	Principal.	Interest.		
By-law 75	$500 20	$511 42		
" 161	900 47	695 32		
" 347	367 60	434 83		
" 423	2,192 24	1,913 68		
	$3,960 51	$3,555 25		
				$7,515 76
Debenture interest paid in error (see Receipts for refund)				$774 53
Total Disbursements				$55,340 79

CITY OF NIAGARA FALLS, ONT.

BOARD OF WATER COMMISSIONERS—ABSTRACT CASH RECEIPTS AND DISBURSEMENTS, 1914.

RECEIPTS.

Materials Sold:		
Cole & McMurray, ½ in. pipe and lead	$8 90	
W. Reed, 1 in. stop cock	1 60	
City of Niagara Falls, lowering main	16 85	
Louis Sacco, 50 lbs. yarn	5 75	
Myer Salit, scrap iron	25 65	
		$58 75
Interest allowed on daily balances		111 42
Debentures sold		3,000 00
Collections per Cash Book		36,635 20
		$39,805 37

DISBURSEMENTS.

Maintenance—		
Salaries	$5,189 89	
Overtime	16 32	
Temporary help	327 50	
Renewal of services and repairs	815 15	
Power	2,745 20	
Refunds	30 00	
Heating	53 60	
Postage stamps	100 96	
Cleaning	26 00	
Cartage	101 76	
Insurance	162 50	
Interest on overdraft	2 75	
Transportation	268 00	
Telephone	21 40	
Rents	177 00	
Light	20 16	
Thawing pipes	45 00	
Meters and charts	106 30	
Oil and waste	170 52	
Miscellaneous	1,016 61	
Lumber	44 07	
Gravel	6 00	
Printing and advertising	115 75	
		11,562 44
Capital Expenditure—		
Salaries	$880 35	
Pipe	3,939 35	
New services	2,515 70	
Cartage, express and freight	164 98	
Lead	567 31	
Hydrants	174 30	
Fittings	432 93	
Valves	225 20	
Service boxes	290 30	
Clamps	102 20	
Meters	81 18	
Miscellaneous	10 14	
No. 5 pump	3,000 00	
		12,383 94
Debentures redeemed	$8,621 57	
Debentures interest	5,998 68	
		14,620 25
Bank overdraft, 1.1.14	$113 59	
Bank balance, 31.12.14	1,125 15	
		1,238 74
		$39,805 37

Water Commissioners.

Maintenance—

Salaries:		
A. Collins, superintendent	$366 70	
B. Carr, secretary	600 00	
W. J.McMurray, treasurer	150 00	
A. Sills, foreman	1,020 00	
C. Warder, pipe fitter	713 65	
C. Arch, engineer, pump house	925 28	
C. Brown, engineer, pump house	860 20	
W. Baldry, helper to pipe fitter	481 50	
J. McCarney, relieving at pump house	22 56	
L. Phemister, office help	50 00	
		$5,189 89
Overtime:		
C. Brown, engineer, pump house	$3 20	
C. Arch, engineer, pump house	13 12	
		16 32
A. E. Wray, temporary help	$95 25	
Thos. Fawell, temporary help	232 25	
		327 50
Renewal of Services and Repairs:		
Frank Bell		815 15
Power for Pumping:		
Ontario Power Co.		2,745 20
Refunds:		
J. A. Vandersluys	$2 25	
A. Land	2 50	
R. A. Land	2 25	
Dominion Suspender Co.	5 00	
W. T. Murphy	2 25	
John Gunn	3 00	
E. S. Cole	2 25	
E. Holy	2 00	
F. H. Drew	2 50	
Mrs. Baker	4 00	
Mrs. C. Johnston	2 00	
		30 00
Heating:		
Provincial Natural Gas Co.		53 60
Postage Stamps:		
Distribution of water bills		100 96
Cleaning:		
Mrs. J. Wright		26 00
Cartage and Express:		
James O'Donell	$56 00	
C. T. Raham	1 00	
John Scott	7 50	
Freight and express	37 26	
		101 76
Insurance:		
McClive & Fraser, pump house	$31 25	
G. W. Mortimer, pump house	31 25	
G. W. Mortimer, liability	100 00	
		162 50
Interest on Overdraft:		
Imperial Bank		2 75

Transportation:			
Niagara, St. Catharines & Toronto Ry.		$162 00	
International Ry. Co.		106 00	
			$268 00
Bell Telephone:			
Exchange service and long distance calls			21 40
Rent:			
City of Niagara Falls, office and work shop		$150 00	
Grand Trunk Railway, right of way		1 00	
Michigan Central Ry., storage		1 00	
A. Spencer, right of way		25 00	
			177 00
Light:			
Municipal Electric Light and Power Plant			20 16
Thawing Pipes:			
Municipal Electric Light and Power Plant			45 00
Meters and Charts:			
Neptune Meter Co., meter		$55 00	
Builders' Iron Foundry, charts		20 00	
Neptune Meter Co., fish trap		6 00	
		$81 00	
Customs Duty:			
J. A. Newport, meter	$16 50		
J. A. Newport, fish trap	1 80		
J. A. Newport, charts	7 00		
		25 30	
			106 30
Oil and Waste:			
Crown Oil Co.		$103 60	
Crescent Oil Co.		48 99	
Canadian General Electric Co.		4 40	
British American Oil Co.		13 53	
			170 52
Miscellaneous:			
J. T. Henderson, bolts, etc.		$2 27	
G. H. Clark & Co., pipe and fittings		7 30	
J. A. Newport, duty on shaft		29 11	
A. Siles, expenses at Buffalo		70	
J. T. Henderson, fittings		41 42	
Meals supplied, overtime		1 40	
National Type. Co., ribbons		4 00	
Pollard Mfg. Co., repairs to shaft		11 83	
Carter Elec. Co., asbestos		50	
G. H. Clark & Co., supplies		17 23	
W. E. Thomas, coal		4 53	
J. S. McCracken, repairs to pavement		25 75	
J. T. Henderson, supplies		51 71	
Pollard Mfg. Co., tools		3 35	
Cole & McMurray, fittings		16	
W. E. Thomas, cement		3 20	
G. H. Clarke & Co., supplies		13 00	
Carter Electric Co., batteries		1 75	
Pollard Mfg. Co., repairs to shaft		35	
F. Bell, valve		4 75	
E. J. Smith, tools		4 60	
J. T. Henderson, paint		1 30	
J. Muir, soap		15	
American Water Works Association, annual fees		5 00	

Buffalo Pump Co., repairs to shaft	$250 30	
C. V. Bradford, felt	60	
Garner Bros., tools	3 00	
N. L. Benson, repairs to shaft	1 00	
F. F. Heximer, fitting	13	
Pollard Mfg. Co., repairs	50	
Carter Elec. Co., typewriter chair	4 30	
J. T. Henderson, tools	13 95	
W. Moody, repairs to office furniture	2 50	
G. H. Clarke & Co., supplies	16 00	
A. K. Williams Co., tools	27 55	
B. A. Zyback, rubber coats	6 00	
W. Hodgkins, repairs to staircase	97 65	
Carter Electric Co., supplies	4 77	
Walkerville Hardware Co., paint	132 50	
J. Logan, dusters	50	
F. D. McPherson, chairs	14 00	
W. J. Crawford, repairs to roof	133 57	
G. H. Clark & Co., supplies	11 56	
Pollard Mfg. Co., repairs	81	
A. R. Williams Co., tools	5 41	
Canadian Engineering, subscription	3 00	
W. Spence, repairs on hand cart	4 45	
J. T. Henderson, supplies	5 25	
Payne & Nesbit, pipe, etc.	40	
J. Logan, dusters	50	
Board of Works, repairs to streets	30 00	
G. H. Clark & Co., supplies	1 85	
J. T. Henderson, supplies	5 84	
Pollard Mfg. Co., forging valve	3 36	
		$1,016 61
Lumber:		
John Waugh, Jr.	$12 60	
Niagara Falls Planing Mill	31 47	
		44 07
Gravel:		
J. O'Donell		6 00
Printing, Advertising and Stationery:		
Daily Record	$30 50	
F. H. Leslie	41 61	
J. A. Newport	26 40	
R. J. Lovell Co.	10 47	
Carborundum Co.	1 65	
R. W. Booth	1 10	
A. S. Hustwitt Co.	4 00	
		115 75
		$11,562 44

Capital Expenditure—

Salaries:			
C. Warder		$381 35	
W. Baldry		298 00	
		$679 35	
O. Wray		201 00	
		$880 35	
Pipe:			
Gartshore Thompson Co.	$2,992 54		
G. H. Clark & Co.	305 99		
Cole & McMurray	231 33		
Garner Bros.	274 89		
J. T. Henderson	134 60		
		3,939 35	

New Services:			
F. Bell		$2,515 70	
Cartage, Express and Freight:			
George Nelson	$112 40		
John O'Donell	50 40		
Express	2 18		
		164 98	
Lead:			
Samuel & Benjamin	$534 76		
G. T. Ry., freight on above	32 55		
		567 31	
Hydrants:			
Doherty Mfg. Co.		174 30	
Fittings:			
Canadian Brass Mfg. Co.	$420 46		
Empire Mfg. Co.	1 93		
Payne & Nesbit	10 30		
W. G. Read	24		
		432 93	
Valves:			
A. P. Smith	$50 60		
Doherty Mfg. Co.	159 30		
	$209 90		
Duty on valves	15 30		
		225 20	
Service Boxes:			
Bingham & Taylor	$106 07		
A. H. Mueller Mfg. Co.	162 33		
	$268 40		
Duty on Service Boxes	21 90		
		290 30	
Clamps:			
Jas. Morrison Brass Mfg. Co.		102 20	
Meters:			
Neptune Meter Co.	$31 75		
Duty	49 43		
		81 18	
Miscellaneous:			
W. E. Thomas, coal	$6 43		
Concrete Stone Co., coal	1 05		
	$7 48		
N. L. Benson, repairs	1 25		
Bell Telephone Co.	1 41		
		10 14	
No. 5 Pump:			
Canadian Allis Chalmers, on account		3,000 00	
			$12,383 94

Debentures Redeemed and Interest Paid:

	Principal.	Interest.	
By-law 76	$572 01	$172 90	
" 83	377 41	208 06	
" 85	.....	79 70	(Due in 1913)
" 160	360 05	278 02	

	Principal.	Interest.	
By-Law 229	$3,762 00	$1,279 44	
" 264	483 90	474 20	
" 284	303 51	724 30	
" 348	796 88	942 61	
" 503	840 55	1,283 48	
" 506	238 16	363 66	
" 601	887 10	192 21	
	$8,621 57	$5,998 68	
			$14,620 25

Bank overdraft, 1st January, 1914	$113 59	
Bank balance, 31st December, 1914	1,125 15	
		1,238 74
		$39,805 37

CITY OF NIAGARA FALLS, ONT.

PUBLIC LIBRARY.

Abstract Receipts and Disbursements, 1914.

Receipts.

Bank balance 1st January, 1914		$27 52
Collections by Librarian		230 70
City grant		2,800 00
Government grant		260 00
Women's Institute		25 00
		$3,343 22

Disbursements.

Salaries		$1,714 25
New books		587 59
Magazines		115 00
Miscellaneous		670 61
Bank balance per pass book	$268 04	
Outstanding cheques	12 27	
		255 77
		$3,343 22

Salaries:		
Miss M. F. Butters, librarian		$660 00
Miss J. Geary, assistant		450 00
Miss C. McKenzie, assistant		273 00
Alfred Hounsell, janitor		281 25
J. C. Gates, secretary		25 00
B. Crothers, janitor		7 30
W. F. Gower, janitor		17 70
		$1,714 25
New Books:		
Harold A. Wilson Co.	$6 00	
Ontario Library Association Pub. Co.	50	
Wm. Briggs	140 60	
Macmillan Publishing Co.	52 78	
McClelland, Goodchild Co.	302 42	
Hodder & Stoughton	6 80	
Musson Book Co.	41 19	
Cassel & Co.	34 30	
Roberts Bros.	3 00	
		$587 59
Magazines:		
Wright & Buckley		$115 00

Miscellaneous:			
Bell Telephone Co., exchange service		$33 10	
Water Commissioners		25 20	
Municipal Electric Light & Power Plant		71 92	
Book Binding:			
Wilson Munroe Co.	$10 00		
Brown Bros.	2 42		
		$12 42	
Printing:			
F. H. Leslie, annual report	$16 00		
Daily Record, card slips	9 50		
		$25 50	
Coal and Wood:			
W. E. Thomas, coal	$172 28		
W. Gumery, wood	3 00		
		$175 28	
J. Harriman, book case		6 85	
Geo. Badger, desk		36 00	
Grand & Toy, cards		9 20	
Daily Record, book slips		15 00	
Gaylord Bros., envelopes		22 05	
G. H. Clark Co., cleaning materials		6 45	
Cole & McMurray, plumbing repairs		26 34	
Jas. Harriman, fixing door		2 00	
Repairs, paste, brushes, etc.		51 17	
Expenses to Toronto—Miss Butters, 2 trips		9 65	
Ontario Library Association—fee		3 00	
C. Harrison, repairs to lawn mower		2 25	
Walkerville Hardware Co., paint		68 75	
W. D. Moody, painting		23 65	
H. J. Wismer, book holders		1 95	
Daily Record, advertising		25	
Carter Electric Co., lamps		25 92	
Yale Towne Co., keys		1 24	
National Type Co., repairs		2 25	
F. H. Leslie & Co., rubber stamps		2 40	
W. J. Crawford, railing		7 82	
Interest on overdraft		3 00	
			$670 61
			$3,087 45
Bank balance per pass book		$268 04	
Outstanding cheques		12 27	
Bank balance per cash book			$255 77
			$3,343 22

CITY OF NIAGARA FALLS, ONT.

PUBLIC SCHOOLS.

Abstract Receipts and Disbursements, 1914.

Receipts.

Government grant, general		$837 00
Government grant, special		232 93
Government grant, inspectors		135 00
Government grant, military		85 00
City appropriation		30,600 00
Construction—Accounts transferred to General Account. See Contra.		2,520 07
Refund contracts		10 56
Bank balances, 1st January, 1914—		
General	$473 85	
Construction	9,334 44	
		$9,808 29

Capital Receipts—		
Sale of debentures	$14,500 00	
Discount on sales	928 22	
		$13,571 78
		$57,800 63

Disbursements.

Salaries—		
Simcoe Street School	$8,630 00	
Barker Street School	5,700 00	
Kitchener Street School	2,800 00	
Maple Street School	2,150 00	
Glenview School	232 50	
Extra teachers	509 50	
School nurse	500 00	
Drill instructors	341 25	
Secretary	199 93	
Inspector	500 00	
		$21,563 18
Janitors		3,275 00
Pension—M. A. Henderson		300 00
Light, heat and water	$1,936 15	
Insurance	489 48	
Rents	216 80	
Interest on overdraft	259 74	
Painting and decorating	707 01	
Repairs	2,449 56	
Postage stamps and cards	13 50	
Fumigation	30 75	
Advertising	14 75	
Telegrams	98	
Freight, cartage and express	124 60	
Shrubs	213 29	
New walks	255 45	
New fences	128 20	
Fire escape	100 00	
Filter	250 00	
Electric wiring and fixtures	252 79	
Medals, Ryrie Bros.	28 00	
Plans	10 00	
Spring water	15 40	
Legal expenses	16 96	
Furnishings	997 68	
Convention expenses	27 10	
Livery	25 00	
Educational supplies	212 90	
General supplies and cleaning materials	269 43	
		$9,045 52
Capital Expenditure—		
E. B. Robertson, Maple Street School	$8,066 29	
John Ingham, Barker Street School	10,369 00	
C. M. Borter, architect's fees	700 00	
Loss on debentures	533 68	
		$19,668 97
School sites		1,100 00
Transfers construction to general account	$2,520 07	
Bank balances, general	302 89	
Bank balances, construction	25 00	
		$2,847 96
		$57,800 63

DISBURSEMENTS.

Public Schools.

Salaries:

Simcoe Street School—		
W. G. Ward, Principal	$1,400 00	
Miss Edna Lundy	800 00	
Miss Grace Misiner	750 00	
Miss A. Ward	600 00	
Miss Lilian Jackson	360 00	
Miss M. Robertson	670 00	
Miss Helen Yarwood	600 00	
Miss Lilian Byers	600 00	
Miss Bessie Rhynd	600 00	
Miss Edith Miller	600 00	
Mrs. A. Wanamaka	600 00	
Miss Muriel S. Cole	550 00	
Miss Cecilia Bears	500 00	
		$8,630 00
Barker Street School—		
J. C. Morden, Principal	$1,200 00	
Miss Helen Slogget	700 00	
Miss Gertrude Goldsboro	600 00	
Miss Florence H. Smith	600 00	
Miss Mary Brickett	600 00	
Miss Maude McKenzie	600 00	
Miss Julia Barnett	800 00	
Mrs. A. F. Mutart	600 00	
		$5,700 00
Kitchener Street School—		
Miss Mary E. Smith	$1,000 00	
Mrs. Marian Ward	600 00	
Miss Ella Hawley	600 00	
Miss Henrietta Phillips	600 00	
		$2,800 00
Maple Street School—		
Miss K. S. Durdan	$800 00	
Miss A. B. Coulter	500 00	
Miss Grace Budden	450 00	
Miss A. Morningstar	200 00	
Miss Emma Darragh	200 00	
		$2,150 00
Glenview School—		
Miss Janet Jepson	$162 50	
Miss K. Anderson	70 00	
		$232 50
Extra Teachers—		
Miss Jessie Logan	$113 75	
Miss G. Barnett	18 00	
Miss Olive Byers	20 00	
Miss Ethel Harris	57 00	
Miss Fannie Bigger	79 25	
Miss Helen Smith	21 50	
Miss Ethel Vollick	200 00	
		$509 50
School Nurse—		
Miss M. Henderson		$500 00
Pensions—		
Miss M. A. Henderson		300 00

Drill Instructor—		
C. H. Vandersluys	$292 50	
Joseph Grindley (temporary)	48 75	
		$341 25
Secretary—		
George W. Mortimer		199 93
Insurance—		
D. C. Hetherington		500 00
Janitors—		
D. Middleton and assistants, Simcoe School	$1,230 00	
Theo. Woodruff, Barker School	640 00	
Miss Lottie Sheridan, Robertson School	240 00	
Mrs. W. O. Lockwood, Kitchener School	480 00	
Mrs. H. Weaver, Glenview School	300 00	
H. Weaver, assistant	25 00	
John Petrie, Maple School	360 00	
		$3,275 00
Light—		
Municipal Electric Light & Power Plant		71 19
Water—		
Water Commissioners		176 44
Heating—		
Provincial Natural Gas Co.	$232 45	
W. E. Thomas, coal	1,456 07	
		$1,688 52
Insurance—		
R. C. Young	$59 00	
George W. Mortimer & Co.	153 50	
W. Hewson	79 00	
Folinshee	45 00	
H. McClive	28 00	
W. Robertson	37 50	
McClive & Fraser	56 50	
Geo. W. Mortimer, contract bond, Ingham	25 98	
Geo. W. Mortimer, Secretary's bond	5 00	
		$489 48
Rent—		
W. Teal, Simcoe annex	$126 80	
Board of Trade, office	90 00	
		$216 80
Interest on Overdraft—		
Imperial Bank		259 74
Painting and Decorating—		
W. D. Moody, Simcoe Street School	$167 00	
H. Weaver, basement, Glenview	10 00	
W. Delaney, Simcoe and Maple	91 90	
Walkerville Hardware Co., cement seal	45 83	
George Dalton, basement, Barker	16 00	
J. Smith & Son, Simcoe Street School	49 00	
W. D. Moody, Glenview	83 00	
Walkerville Hardware Co., paint	55 00	
W. D. Moody, Simcoe Street School	9 00	
L. C. Biggar, paint and varnish	12 55	
L. C. Biggar, muresco	5 88	
G. H. Clarke & Co., varnish	7 35	
L. C. Biggar, Kitchener Street School	130 00	
W. Delaney, Simcoe Street School	24 50	
		$707 01
Repairs—		
H. J. Wismer, furnaces, Kitchener and Barker	$564 82	
Cole & McMurray, plumbing repairs	50 06	
Garner Bros., plumbing repairs	92 59	
H. J. Wismer, plumbing repairs	59 05	

J. T. Henderson, repairing door check spring	$0 70	
T. Bowman, repairs to roof	23 30	
E. S. Cole, repairing clock	2 00	
J. Harriman, lumber repairs, Simcoe Street	26 66	
T. Nelson, Simcoe, labor	4 67	
W. G. Read, plumbing repairs	3 50	
T. Nelson, labor	10 25	
H. J. Wismer, plumbing, Glenview	7 82	
Garner Bros., plumbing, Barker Street	7 90	
Cole & McMurray, plumbing, general	30 68	
Carter Elec. Co., bell and fuse plugs	1 14	
H. W. Primeo, repairs to lawn mowers	3 75	
E. Woodruff, labor	8 00	
W. Rennie, fence posts, Barker	9 00	
Jas. Harriman, pine stakes	70	
Carter Elec. Co., fuse, plugs, etc	1 28	
W. G. Read, plumbing repairs	7 50	
Garner Bros., netting	37 21	
Cole & McMurray, repairs, general	30 40	
E. S. Cole, cleaning clock	20 00	
R. Rennie, labor, Simcoe Street	4 00	
T. Nelson, fixing desks, Simcoe Annex	4 05	
H. McBride, labor	1 00	
Niagara Sand Co., loam for school grounds	16 90	
G. H. Clark & Co., hose nozzle, oil, etc	23 80	
Payne & Nesbitt, plumbing, Barker Street	4 50	
W. J. Crawford, lawn water service	13 50	
Jas. Harriman, repairs to step ladder	1 40	
H. McBride, labor	2 00	
Cole & McMurray, plumbing, Glenview	2 37	
Carter Elec. Co., general supplies, etc	18 07	
J. T. Henderson, hinges, screws, etc	2 51	
F. F. Heximer, thermometer, etc	3 55	
T. Nelson, labor, Maple Street School	3 75	
T. Nelson, repairing roof, Simcoe	9 65	
E. Woodruff, labor	5 00	
Niagara Weatherstrip Co., weather-stripping	88 05	
H. J. Wismer, furnace repairs	270 07	
J. T. Blair, mason repairs, Simcoe	158 00	
W. Herbert, labor	5 28	
W. Pardoe, labor	3 96	
W. G. Read, galvanized iron	37	
Cole & McMurray, labor, plumbing	1 75	
J. H. Ingham, fixing doors	7 87	
J. F. Langley, repairs, Glenview	150 00	
J. E. Hutchings, tile	6 30	
J. H. Ingham, repairs, Barker	174 20	
W. L. Duncan, cement work	5 30	
Cole & McMurray, outside radiator	42 41	
John Waugh, lumber	9 56	
Niagara Elec. Co., tool repairs	90	
D. W. Mitchell Co., Glenview retaining wall	46 80	
T. Bowman, repairing doors	5 20	
Cole & McMurray, pipe bushings, etc	37 53	
Cole & McMurray, wire guards	15 00	
J. Harriman, hanging doors	8 12	
W. J. Crawford, plumbing repairs	32 60	
Niagara Elec. Co., electric bell	4 00	
Niagara Elec. Co., lamps	1 20	
E. T. Cole, cleaning clocks	6 00	
John Polede, labor	20	
G. H. Clarke & Co., sundry supplies	6 58	
Geo. Lindsay, labor	5 00	
J. H. Ingham, general repairs	228 28	
John Patrie, labor	10 00	
		$2,449 56
Postage Stamps and Cards		13 50
Fumigation—D. Middleton		30 75

Advertising—		
Daily Record		$14 75
Telegrams, etc.		98
Freight, Cartage and Express—		
George Nelson	$5 24	
G. W. Manley	33 06	
Express	1 60	
J. O'Donnell, lawn filling materials	84 70	
		124 60
Shrubs—		
Auburn Nurseries	$103 60	
John Dobbie	10 50	
J. C. Morden	26 25	
G. Emery	25 94	
D. Histropp	45 00	
F. Patrie	2 00	
		213 29
New Walks—		
A. B. Robertson, Maple Street School		255 45
New Fences—		
T. Nelson, Simcoe Street School	$101 00	
A. L. Parry, Barker Street School	27 20	
		128 20
Fire Escape—		
Whistler & Willox		100 00
Filter Contract—		
Cole & McMurray		250 00
Electric Wiring and Fixtures—		
Carter Electric Co., Barker and Maple		252 79
Medals—		
Ryrie Bros.		28 00
Plans—		
W. J. Nichols		10 00
Spring Water—		
F. H. Taylor		15 40
Legal Expenses—		
F. C. McBurney, school sites		16 96
Furnishings—		
G. H. Henry, desks	$59 80	
F. D. McPherson, moulding	3 60	
J. T. Henderson, paper holders	4 40	
O. E. Dores, baskets	30	
Can. Office and School Furniture Co., desks	711 05	
J. T. Henderson, fire hose	94 25	
W. H. Buckley, window shades	60 90	
Can. Office and School Furniture Co., desks	38 38	
Young & Atkins, couch and table	25 00	
		997 68
Convention Expenses—		
Committee at Toronto		27 10
Livery—		
J. Healey	$9 00	
B. E. Kelsey	3 00	
J. Robinson & Son, auto	13 00	
		25 00
Educational Supplies —		
G. A. Briggs, books, maps, etc	$5 00	
J. T. Hartz Co., fumigator	80	
G. A. Briggs, stationery	9 65	
J. A. Newport, pens, etc	37 50	
G. Gardener & Co., season apparatus	45 00	
W. H. Buckley, map for Barker Street	6 90	
G. A. Briggs, books, etc	30 15	
J. A. Newport, sundries	24 35	
G. A. Briggs, books, maps, etc	47 30	
T. H. Eaton Co., ink powder	6 25	
		212 90

General Supplies and Cleaning Materials—		
M. Winterton, cleaning materials	$5 74	
Bradley & Son, cleaning materials	1 34	
Niagara Falls Drug Co., disinfectants, etc.	50	
A. E. Dell, cleaning materials	5 45	
Niagara Falls Drug Co., disinfectants, etc.	6 80	
G. H. Clark & Co., flour, oil and sundries	31 05	
A. Boxa, Christmas treat	1 00	
J. L. McCartney, disinfectants	14 55	
G. H. Clark & Co., floor oil, etc.	7 55	
Niagara Falls Drug Co., supplies	3 75	
E. C. McNally, disinfectants	3 90	
D. L. Northcott, dusters, etc.	2 05	
G. H. Clark & Co., mats, etc.	6 85	
J. Rumball, pails, etc.	3 70	
A. E. Dell, soap, etc.	1 65	
John Logan, mops, etc.	2 20	
A. C. Thorburn, potash	70	
R. M. Jones, brushes, etc.	17 28	
J. T. Henderson, general supplies	8 00	
Campaigne Bros., cleaners	65	
E. C. McNally, disinfectants	1 50	
G. H. Clark & Co., general supplies	1 60	
Garner Bros., pails, etc.	9 44	
M. Morwick, Christmas treat, ice cream	6 75	
C. V. Bradford, sponges	50	
A. E. Dell, cleaners	65	
Garner Bros., brushes, etc.	12 56	
O. E. Dores, flags	23 80	
G. H. Clark & Co., mats, brushes, etc.	8 80	
G. H. Clark & Co., brush	95	
Garner Bros., floor oil, etc.	8 28	
J. T. Henderson, pails, etc.	15 45	
G. H. Clark & Co., floor oil, etc.	2 35	
J. A. Kelsey, oiling floors	4 50	
G. H. Clark & Co., general supplies	17 39	
O. E. Dores, sundries	30 00	
		$269 43
School Sites—		
W. B. Masters, option	$25 00	
W. B. Masters, Maple Street lots	1,075 00	
		1,100 00
Capital Expenditure—		
A. B. Robertson, Maple Street School		8,066 29
J. H. Ingham, Barker Street School		10,369 00
C. M. Borter		700 00
Transfers from Special to General Accounts—		
Maple Street School Account	$745 03	
Barker Street School Account	1,775 04	
		2,520 07
N.B.—Transfers made necessary by payments from General Account for architect's fees, desks, etc., and certain items in 1913, which it was necessary to have paid before debenture funds were available. This is in reality reimbursements of the General Account.		
Loss on sale of debentures, 1913		533 68
Balance in bank, General Account		302 89
Balance in bank, construction		25 00
		$57,800 63

CITY OF NIAGARA FALLS, ONT.

Collegiate Institute—Abstract Receipts and Disbursements, 1914.

Receipts.

Government Grant, General	$ 1,515 76
" " Military	55 00
" " Cadets	50 00

City Appropriation	$15,349 15
Welland pupils	1,660 65
Lincoln pupils	191 80
Typewriter fees	33 35
Old gymnasium sold	100 00
Examination fees	121 00
Toronto School Supply Co., refund	33
Debenture sales proceeds	8,344 03
	$27,421 07

DISBURSEMENTS.

Salaries	$12,842 90
Janitors	1,361 00
Secretary and Treasurer	175 00
Insurance	150 00
Light, heat and water	890 34
Cartage and express	5 01
Advertising and printing	13 70
Interest on overdraft	133 77
Examination fee refund	3 00
Examination charges	212 79
Season apparatus	45 00
Educational supplies	115 59
Repairs	501 16
Gymnasium repairs	24 55
Laboratory supplies	88 10
Cadet uniforms	254 50
Typewriters	310 00
Electrical contract	32 25
Typewriter supplies	32 90
Pictures	101 95
General supplies	16 17
Petty cash	14 22
Overdraft 1st January, 1914	9,253 34
Bank balance, 31st December, 1914	843 83
	$27,421 07

Collegiate Institute—

Salaries:

J. D. Dickson, Principal		$2,000 00
E. M. Walker		1,650 00
G. E. Will		1,650 00
G. H. Bielby		1,550 00
Miss J. M. Logan		1,400 00
Miss C. A. Ward		1,400 00
Miss M. A. Hamilton		1,350 00
Miss V. E. Morrish		1,200 00
C. H. Vandersluys, Drill Instructor		550 00
J. Grindley, Temporary Instructor		92 90
		$12,842 90
Janitors and Laundry:		
A. R. McLeod		1,361 00
Secretary and Treasurer:		
C. J. McKenzie, Secretary	$150 00	
W. J. McMurray, Treasurer	25 00	
		175 00
Insurance:		
R. C. Young	$7 50	
G. W. Mortimer & Co.	15 00	
G. W. Mortimer & Co.	15 00	
G. W. Mortimer & Co.	56 25	
W. Hewson	56 25	
		150 00

Light, Heat and Water:		
Municipal Electric Light and Power Plant	$57 08	
Water Commissioners	58 00	
W. E. Thomas	773 98	
Provincial Natural Gas Co.	1 28	
		$890 34
Cartage and Express		$5 01
Advertising and Printing:		
Daily Record	$7 25	
Frontier Printing Co.	3 25	
F. H. Leslie	3 20	
		13 70
Interest on Overdraft		$133 77
Examination Fee Refund:		
F. R. Fraser		3 00
Examination Charges:		
D. C. Hetherington	$32 67	
W. G. Ward	42 18	
J. C. Morden	30 00	
J. D. Dickson	35 23	
G. E. Will	35 28	
Mrs. Mutart	31 93	
G. H. Beilby	4 00	
D. W. Walker	1 50	
		212 79
Season Apparatus:		
G. Gardener & Co.		$45 00
Educational Supplies:		
W. Briggs, books	$35 46	
Commercial Text Book Co., stationery	26 77	
McMillan Co., books	6 66	
H. A. Wilson Co., books	30	
J. A. Newport, stationery, etc.	22 20	
W. H. Buckley, stationery, etc.	21 20	
R. W. Booths, ink, etc.	3 00	
		115 59
Repairs:		
T. B. Ferris, labor	$56 50	
Carter Elec. Co., lamps, bells, etc.	11 00	
Carter Elec. Co., elec. repairs	24 29	
Garner Bros, plumbing repairs	13 50	
L. C. Bigger, kalsomining	45 00	
T. J. Blair, plastering	10 00	
G. H. Clark & Co., floor oil, etc.	3 40	
Payne & Nesbitt, plumbing repairs	102 85	
G. H. Clark & Co., floor oil, etc.	17 60	
L. C. Biggar, painting	12 00	
Cole & McMurray, repairs to furnaces	48 00	
A. G. Spalding Co., repairs gymn. equip.	5 25	
H. J. Wismer, repairs to taps	2 25	
G. Badger, oak case, etc.	31 05	
J. Harriman, book shelves	3 30	
Dr. W. Wister, slate black-boards	6 00	
H. J. Wismer, plumbing repairs	11 07	
Carter Elec. Co., electric repairs	12 89	
J. T. Henderson, glass, etc.	4 21	
Zimmerman Bros., screens	60 00	
Carter Elec. Co., wire guards	21 00	
		501 16
Gymnasium:		
Cole & McMurray, repairs		24 55
Laboratory Supplies		88 10
Cadet Uniforms:		
Miller Manufacturing Co.		254 50

Typewriters:	
United Typewriter Co.	$310 00
Electrical Contract:	
Niagara Electric Co., balance	32 25
Typewriter Supplies	32 90
Pictures	101 95
General Supplies and Cleaning Materials	16 17
Petty Expense:	
J. D. Dickson	$14 22
Bank Accommodation:	
Overdraft 1st January, 1914	9,253 34
Bank Balance 31st December, 1914	843 83
	$27,421 07

CITY OF NIAGARA FALLS, ONT.

FIRE INSURANCE IN FORCE

City General.

Policy No.	Company.	Date of Policy.	Renewal Receipt.	Term.
117540	Western Assurance Co.	11 Jan., '14	.....	1 yr.
4656271	Guardian Assce. Co.	11 Jan., '14	.....	1 yr.
0200885	Queen Ins. Co. of America	15 Mar., '14	.....	1 yr.
1039	Home Insurance Co.	11 Jan., '14	.....	1 yr.
207481	Mercantile Fire Ins. Co.	15 Mar., '13	53714	1 yr.
175596	Columbia Insurance Co.	9 Dec., '14	.....	1 yr.
L 20519	The Guardian Acc. & Guarantee Co.	2 May, '14	.....	1 yr.
542677	British Amer. Ins. Co.	15 Mar., '12	.....	3 yrs.
2380	Phoenix Ins. Co.	2 Oct., '14	.....	1 yr.
148437	Insurance Co. of North America	20 Dec., '13	.....	3 yrs.
329351	Canadian Fire Insurance	27 Oct., '14	.....	1 yr.
3727168	Norwich Union Fire Insurance	14 June, '09	190704	3 yrs.
0262600	Royal Insurance Co.	9 Mar., '13	.....	3 yrs.
10176198	Liverpool & London & Globe	9 Mar., '13	.....	3 yrs.
857546	British Amer. Assurance Co.	7 Mar., '14	.....	1 yr.
9784396	London & Lancashire Co.	9 Dec., '13	.....	3 yrs.
63723	Quebec Fire Assce. Co., guaranteed by Lancashire Fire Ins. Co.	21 May, '14	.....	3 yrs.
115625	Acadia Fire Insurance Co.	21 May, '14	.....	3 yrs.
0202568	Queen Insurance Co. of America	20 Dec., '14	.....	1 yr.
9956733	Sun Insurance Office	4 Apr., '13	10778875	1 yr.
3930215	London Assurance Co.	7 Mar., '13	37116	1 yr.
8785879	Phoenix Assurance Co., Ltd.	16 Apr., '13	341777	1 yr.

CITY OF NIAGARA FALLS, ONT.

DECEMBER 31ST, 1915.

Expires.	Premium.	Amount.	Property Insured.	Remarks.
11 Jan., '15	$48 26	$2,500 00	This policy forms part of a total insurance of $15,000.00 on (*a*) Electric Light Station, Welland Ave., $2,520.00; (*b*) dynamos, motors, etc., $10,500.00; (*c*) belting, shafting, etc., $960.00; (*d*) Machine shop adjoining station, $1,020.00.	Policies Nos. 117540, 4656271, 0200885, 1039, 207481 have all been renewed for 1915.
11 Jan., '15	96 52	5,000 00		
15 Mar., '15	48 26	2,500 00		
11 Jan., '15	48 26	2,500 00		
15 Mar., '15	48 43	2,500 00		
9 Dec., '15	11 25	500 00	Auto insurance.	
2 May, '15	700 00	5,000 00	Accident covering city as against citizens or employees, $400.00 of this premium was charged Elec. Light Dept.	Waterworks, $100.00. Miscellaneous, $200.00.
15 Mar., '15	37 50	5,000 00	Fire engine, $2,500.00.	
2 Oct., '15	15 00	4,000 00	Other appliances, $2,500.00, contained in hall on Queen St. On building, Queen St. Fire Hall.	
17 Jan., '17	25 00	2,500 00	On building Main St. Fire Hall.	
27 Oct., '15	12 00	2,000 00	Contents of Main St. Fire Hall.	
14 June, '15	25 50	1,700 00	Building Bridge St. Fire Hall, $1,000.00; contents, $700.00.	
9 Mar., '16	55 00	5,000 00	City Hall Bldg., $8,000.00.	
9 Mar., '16	55 00	5,000 00	Furniture fixtures, $2,000.00	
7 Mar., '15	2 00	200 00	Cemetery tool house, $150; tools, $50.	Policy renewed for 1915-16.
9 Dec., '16	22 00	2,200 00	Cemetery dwelling house.	
21 May, '17	5 00	500 00	Ferry St. Police Station.	
21 May, '17	5 00	500 00	Ellen Ave. Police Station.	
20 Dec., '15	23 35	1,767 00	Road roller house, $500.00. Road roller, $1,200.00; tools, $67.00.	
4 Apr., '15	9 65	1,150 00	Store House, Tools, etc.	Renewed 1915-16.
7 Mar., '15	9 65	1,150 00	Building, $650.00; road scraper, $350.00; live stock, $150.00.	
16 Apr., '15	16 00	1,000 00	Building, Old Armoury used as a knitting mill.	

CITY OF NIAGARA FALLS, ONT.

Policy No.	Company.	Date of Policy.	Renewal Receipt.	Term.
Water Works—Pumping Station.				
1169	Hartford Fire Insurance	10 Sept., '11	.....	3 yrs.
1362	Hartford Fire Insurance	10 Sept., '14	.....	3 yrs.
4767708	Scottish Union & National Ins. Co.	1 Oct., '14	.....	3 yrs.
Public Library.				
1253	Connecticut Fire Insurance	5 Jan., '13	.....	3 yrs.
148326	Insurance Co., N. A.	6 Jan., '13	.....	3 yrs.
933	The Home Insurance Co.	5 Feb., '13	.....	3 yrs.
118308	Western Assurance Co.	22 Sept., '13	.....	3 yrs.
Collegiate Institute.				
8163617	Atlas Insurance Co.	19 Jan., '13	.....	3 yrs.
9956730	Sun Insurance Co.	7 Apr., '13	.....	3 yrs.
60217	Quebec Fire Assurance	6 Aug., '13	.....	3 yrs.
1876	Aetna Insurance Co.	7 Mar., '14	.....	3 yrs.
10147389	Sun Insurance Co.	7 Sept., '14	.....	3 yrs.
8163695	Atlas Assurance Co.	11 Oct., '14	.....	3 yrs.
11398697	Liverpool & London & Globe Ins. Co. ..	12 Oct., '14	.....	3 yrs.
1525	Aetna Insurance Co.	7 Mar., '11	.....	3 yrs.
8846632	Sun Insurance Office	7 Sept., '11	4143	3 yrs.
6623314	Atlas Assurance Co.	11 Oct., '11	.....	3 yrs.
8674034	Liverpool & London & Globe Ins. Co...	12 Oct., '11	.....	3 yrs.
Public Schools—Simcoe Street.				
23628	Employers' Liability Assce. Corp., Ltd...	17 Oct., '13	.....	3 yrs.

CITY OF NIAGARA FALLS, ONT.

Expires.	Premium.	Amount.	Property Insured.	Remarks.
10 Sept., '14	37 50	3,000 00	$2,500.00 bldg., 34 x 80; $500.00 pumping machinery.	Renewed by Policy 1362-4767708.
10 Sept., '17	31 25	2,500 00	$1,500.00 bldg., 34 x 80; $1,000.00 pumping machinery.	
1 Oct., '17	31 25	2,500 00	$1,500.00 bldg., 34 x 80; $1,000.00 pumping machinery.	
5 Jan., '16	37 50	5,000 00	Building.	Renewing policy 1222 expired.
6 Jan., '16	37 50	5,000 00	Building.	
5 Feb., '16	22 50	3,000 00	Books, $2,000.00. Furniture and fixtures, $1,000.00.	
22 Sept., '16	9 00	1,200 00	Books, $800.00. Furniture and fixtures. $400.00.	Renewing policy 102997 expired.
19 Jan., '16	6 00	600 00	Gymnasium building.	
7 Apr., '16	3 75	250 00	Rifles and equipment.	Renewing policy 7316971 expired.
6 Aug., '16	105 00	15,000 00	Gymnasium and assembly hall.	
7 Mar., '17	15 00	2,000 00	School furniture and fixtures.	Renewing policy 1525 expired.
7 Sept., '17	15 00	2,000 00	Building.	Renewing policy 8846632 expired.
11 Oct., '17	56 25	7,500 00	Building.	Renewing policy 6623314 expired.
12 Oct., '17	56 25	7,500 00	Building.	Renewing policy 8674034 expired.
7 Mar., '14	15 00	2,000 00	School furniture and fixtures.	
7 Sept., '14	15 00	2,000 00	Building.	
11 Oct., '14	56 25	7,500 00	Building.	Renewing policy 957410 expired.
12 Oct., '14	56 25	7,500 00	Building.	
17 Oct., '16	42 50	5,000 00	Building.	Policy dated Oct, 17, 1913, for 36 months, from 17th Oct., '13, to 17th Oct., '14. (Sic) error brought to Agent McClive & Fraser and new policy issued notice rectifying error.

CITY OF NIAGARA FALLS, ONT.

Policy No.	Company.	Date of Policy.	Renewal Receipt.	Term.
231522	National Fire Insurance	24 Oct., '13	.....	3 yrs.
10390902	Commercial Union Assurance Co.	18 Nov., '13	.....	3 yrs.
10165502	Liverpool & London & Globe Ins. Co....	1 Mar., '14	.....	3 yrs.
224445	Anglo-American Fire Insurance Co.....	1 Mar., '14	.....	3 yrs.
175162	Economical Mutual Fire Insurance Co...	1 Mar., '14	.....	3 yrs.
454984	Caledonian Insurance Co.	1 Mar., '14	.....	3 yrs.
148525	Insurance Co. of North America	2 Dec., '14	.....	3 yrs.

Baker Street Public School.

8163531	Atlas Assurance Co.	28 Oct., '12	.....	3 yrs.
10011	Continental Insurance Co.	28 Oct., '12	.....	3 yrs.
9963370	Sun Insurance Office	10 Oct., '13	.....	3 yrs.
148422	Insurance Co. of North America	17 Oct., '13	.....	3 yrs.
1586819	Yorkshire Insurance Co.	18 Nov., '13	.....	3 yrs.
1802889	Yorkshire Insurance Co.	18 Nov., '14	.....	3 yrs.
125650	Acadia Fire Insurance Co.	18 Nov., '14	.....	3 yrs.

Kitchener Street Public School.

5118224	Northern Assurance Co.	17 Oct., '13	.....	3 yrs.
413586	Waterloo Mutual Fire	16 Nov., '14	.....	3 yrs.
2391	Phoenix Insurance Co.	16 Nov., '14	.....	3 yrs.
10452170	Commercial Union Assurance Co., Ltd..	16 Nov., '14	.....	3 yrs.

Glenview Public School.

311703	Gen. Fire, Accident & Life Assce. Corp.	3 Oct., '14	.....	3 yrs.
10777622	Sun Insurance Office	3 Oct., '14	.....	3 yrs.

Robinson Street Public School.

416487	Waterloo Mutual Fire	26 Feb., '15	.....	3 yrs.

Maple Street Public School.

0310642	Royal Insurance Co.	21 Feb., '14	.....	3 yrs.
115239	Acadia Fire Insurance Co.	19 Mar., '14	.....	3 yrs.
5119592	The Northern Assurance Co.	19 Mar., '14	.....	3 yrs.

CITY OF NIAGARA FALLS, ONT.

Expires.	Premium.	Amount.	Property Insured.	Remarks.
24 Oct., '16	$42 50	$5,000 00	Building.	
18 Nov., '16	42 50	5,000 00	Building.	
1 Mar., '17	34 00	4,000 00	Building, $3,700.00; furniture, $300.00.	Renewing policy 8649603 expired.
1 Mar., '17	28 00	4,000 00	Building, $3,700.00; furniture, $300.00.	Renewing policy 160133 expired.
1 Mar., '17	28 00	4,000 00	Building, $3,700.00; furniture, $300.00.	
1 Mar., '17	34 00	4,000 00	Building, $3,700.00; furniture, $300.00.	Renewing P. 428975 expired.
2 Dec., '17	34 00	4,000 00	Building.	Policy dated 2nd Dec., '14, for 36 months from Dec. 2, 1914, to Dec. 2, '15, (Sic) error brought to notice of Agent McClive & Fraser and new policy issued rectifying error.
28 Oct., '15	30 00	4,000 00	Building.	
28 Oct., '15	22 50	3,000 00	Building.	
10 Oct., '16	37 50	5,000 00	Building.	
17 Oct., '16	37 50	5,000 00	Building.	
18 Nov., '16	22 50	3,000 00	Building.	
18 Nov., '17	22 50	3,000 00	Building.	
18 Nov., '17	15 00	2,000 00	Building.	
17 Oct., '16	22 50	3,000 00	Building.	
16 Nov., '17	15 00	2,000 00	Building.	
16 Nov., '17	37 50	5,000 00	Building.	Renewing P. 2145 exp.
16 Nov., '17	37 50	5,000 00	Building.	Renewing P. 8803438 expired.
3 Oct., '17	25 50	3,000 00	Building.	Renewing P. 54172 expired.
3 Oct., '17	25 50	3,000 00	Building.	Renewing P. 9261512 expired.
26 Feb., '18	13 20	1,200 00	Building.	
21 Feb., '17	37 50	5,000 00	Building.	
19 Mar., '17	37 50	5,000 00	Building.	
19 Mar., '17	45 00	6,000 00	Building, $5,000.00; furniture,.. $1,000 00	

BONDS.

CITY OF NIAGARA FALLS, ONT.

Policy Number.	Company.	Date of Policy.	Renewal Receipt.	Term.	Expires.	Premium.	Amount.	
1695	Canadian Surety Co.	11 Sept. '13	1 Oct. '14	1 yr.	1 Oct. '15	$25 00	$5,000 00	Mr. McMurray was originally Bonded by American Surety Co., of New York, by Bond No. 221815 of that Company. On or about Sept. 11, 1913, The Canadian Surety Co. assumed liability under all Bonds in Canada by the first named Company. On the last named date the Canadian Company forwarded to their local Agent a new Bond to be substituted for the American Company's Bond, the Agent in town sending this forward to the City Clerk. The terms of the Bond make it necessary that Mr. McMurray should sign same in order that the City might be fully protected. This was not done until the omission was pointed out, but has now been completed.
049412	Dominion of Canada Guarantee Co.	4 Aug. '06	(4 Aug. '13 to 4 Aug. '14) (4 Aug. '14 to 4 Aug. '15)	1 yr.	4 Aug. '15	10 00	2,000 00	Bond in the usual form issued by this Company. W. J. Seymour, City Clerk.
051380	Dominion of Canada Guarantee Co.	1 Dec. '09	(1 Dec. '13 to 1 Dec. '14) (1 Dec. '14 to 1 Dec. '15)	1 yr.	1 Dec. '15	8 00	2,000 00	Bond in the usual form issued by this Company. John Gunn, Tax Collector.
054023	Dominion of Canada Guarantee Co.	1 May '13	1 May '14	1 yr.	1 May '15	5 00	500 00	Bond in the usual form issued by this Company. J. W. Bayliss, Secretary, Municipal Electric Light and Power Plant.
13661	Dominion of Canada Guarantee Co.	1 Apr. '13	1 Apr. '14	1 yr.	1 Apr. '15	5 00	1,000 00	Bond in the usual form issued by this Company. Geo. W. Mortimer, Secretary, School Board.
1697	The Canadian Surety Company.	13 Oct. '13	13 Oct. '14	1 yr.	13 Oct. '15	10 00	2,000 00	Bond in the usual form issued by this Company. W. J. McMurray, Treasurer, Collegiate Institute. Remarks bearing on Bond 1695 of this Company also apply on this Bond.

CITY OF NIAGARA FALLS, ONT.

Fruit Tree Spraying.

List of Arrears, 1914.

Britton, 215 River Road	$1 25
Espie, 11 Ellis Street	50
Lewis, 5 Ellis Street	90
Phemister, 7 Ellis Street	90
Wm. Hewson, 3 Ellis Street	40
Fralick, 269 River Road	40
McCarney, 275 River Road	1 00
Weil, 8 Ellis Street	25
14 Ellis Street	65
A. McBean, Ellis Street	75
F. Anderson, 12 Ellis Street	40
19 Ellis Street	50
Downie, 20 Ellis Street	50
McIntosh, 21 Simcoe Street	40
Folcon, 19 Simcoe Street	40
H. Neil, 15 Simcoe Street	25
Morton, 11 Simcoe Street	50
Logan, 9 Simcoe Street	40
Butters, 5 Simcoe Street	75
Shumacker, 3 Simcoe Street	40
Rowe, 285 River Road	1 00
Vummia, 281 River Road	1 00
Hughson, 6 Simcoe Street	40
Flynn, 8 Simcoe Street	40
Cole, 10 Simcoe Street	75
Smith, 12 Simcoe Street	25
Hannan, 14 Simcoe Street	40
Wismer, 18 Simcoe Street	40
Buckley, 20 Simcoe Street	25
Gunn, 22 Simcoe Street	75
Lundy, 305 River Road	1 25
Banfield, 311 River Road	1 90
Hopkins, River Road	4 00
Vandersluy, 327 River Road	1 50
Batty, 331 River Road	1 75
Grindley, 112 Ontario Avenue	1 75
Hartwell, 335 River Road	50
Launing, 339 River Road	50
Masters, 313 River Road	50
Goold, 347 River Road	40
Canmore, 71 Seneca Street	40
Shackel, 5 Seneca Street	75
F. E. Johnston, 395 River Road	25
Murray, 425 River Road	75
A. Fraser, 445 River Road	25
Kennedy, 9 Eastwood Street	75
Marshall, 447 River Road	25
Phelps, 449 River Road	50
Goodwillie, 19 John Street	50
Dwart, 25 Beuder Avenue	2 00
Simpson, 121 River Road	40
Telfer, 42 Terrace	1 00
Wilson, 14 May Avenue	50
Ziertuey, 14 Leader Lane	1 00
Jones, 205 River Road	75
Mears, 36 Cataract	2 50
Burley, 25 Cataract	75
Bowers, 31 Cataract	25
Spencer, 31 Cataract	40
Chapman, 3 Queen	50
Brown, 11 Queen	50
F. Wood, River Road	2 50

Lauron, 66 Clifton Avenue	$0 50
Stephens, 69 Clifton Avenue	1 00
McInally, 245 River Road	50
Brigham, 241 River Road	50
H. P. Stephens, 8 Clifton Avenue	1 00
J. Bamfield, 93 Clifton Avenue	50
Mrs. Ward, 103 Clifton Avenue	1 25
H. Simpson, 117 Clifton Avenue	75
S. D. Warren, 16 Huron Street	25
M. Gioque, 14 Huron Street	25
J. Williams, 98 Erie Avenue	50
Mrs. Logan, 8 Morrison Avenue	1 25
Mrs. Gardner, 10 Morrison Avenue	50
Capt. Carter, Erie Avenue	75
George Cook, Erie Avenue	50
W. Galley, 109 Erie Avenue	50
McHattie, 107 Erie Avenue	75
J. Burns, 14 Morrison Street	1 50
Mrs. Ellis, 13½ Ellis Street	1 25
18 Huron Street	75
265 River Road	1 25
Fancymetor, 39 Simcoe Street	50
Phipps, 87 St. Lawrence Street	1 00
Newport, 160 Welland Avenue	25
Folsom, 88 Huron Street	1 25
Clark, 37 St. Lawrence Street	50
McQuade, 101 Morrison Avenue	50
Hyatt, 68 Morrison Avenue	50
Goods, 58 Morrison Avenue	1 00
Henderson, 56 Morrison Avenue	1 00
Hassor, 94 Buckley Avenue	50
Coulter, 76 Buckley Avenue	25
Middleton, 99 Simcoe Street	75
Reckham, 101 Simcoe Street	50
Jarvis, 103 Simcoe Street	50
Putman, 102 Simcoe Street	25
Rosdale, 42 Simcoe Street	4 50
Delaney, 46 Simcoe Street	50
Lumberner, 92 St. Clair Avenue	1 00
Anderson, 100 St. Clair Avenue	50
N. F. Club, Victoria Avenue	75
E. D. Pitt, 485 Victoria Avenue	1 25
Fouger, McRae Avenue	75
Stone Cottage, next to Riverhurst	4 50
Morningstar, 5 McGrail Avenue	75
Pasquale, 31 McGrail Avenue	50
J. O'Neil, 45 McGrail Avenue	75
Jameson, 158 Victoria Avenue	75
146 Victoria Avenue	75
148 Victoria Avenue	25
Thomas, 231 Victoria Avenue (rear)	75
280 Victoria Avenue	25
Cline, 205 Welland Avenue	25
Dodds, 15 South Street	50
Welsh, 19 South Street	50
Atkinson, 1 Hutton Street	75
Battie, 27 McDougall Avenue	50
Next W. Smith	1 00
Brown, 148 Queen Street	75
Gibson, 144 Queen Street	75
McCarney, 96 Queen Street	25
Durdan, 51 Huron Street	25
O'Grady, 61 Huron Street	75
Buckley, 83 Huron Street	25
Buckley, 152 Welland Avenue	25
Styles, 140 Welland Avenue	50
Thomas, 27 St. Lawrence Street	75
Cole, 113 Huron Street	25

Schwarb, 82 Huron Street	$0 50
Dabald, 74 Huron Street	50
Waugh, 32 Huron Street	25
Metcalf, 17 Erie Avenue	50
Crasken, 23 Morrison	50
Hill, 53 St. Clair Avenue	1 00
164 Welland Avenue	50
R. P. Slater, Terrace	2 00
Hammond, 29 Bultery Avenue	50
Pullock, 28 Bultery Avenue	50
Baker, 4 Terrace	2 25
Barber, 12 Muir Street	50
Ryder, 60 Victoria Avenue	1 50
Paymond, 6 Pure Street	75
Goring, 4 Pure Street	75
Nichols, 109 Victoria Avenue	50
Brooks, 113 Victoria Avenue	50
O'Mara, 117 Victoria Avenue	75
Devanport, 205 Bridge Street	25
Black, 335 Bridge Street	28 50
Price, 99 First Street	1 00
Dockslator, 89 First Street	75
Gay, 126 Second Street	75
Vandersluys, 85 Second Street	25
Lunwood, 170 Bridge Street	50
Parker, 168 Bridge Street	50
Chelew, 156 Bridge Street	25
Bell, 108 Bridge Street	25
Goodman, 104 Bridge Street	1 00
Puchnan, 48 Park Street	50
Keller, 50 Park Street	75
Lake, 70 Park Street	25
Faurot, 69 Park Street	75
Andrew, 131 Park Street	50
Newman, 142 Park Street	50
Dean, 57 Queen Street	75
Thompson, 55 Queen Street	25
Russnell, 71 Queen Street	1 00
Douglas, 57 Walnut Street	1 00
Bruson, 5 Walnut Street	75
Rev. Barbor, Queen Street	1 00
Dobie (florist), Victoria Avenue	3 00
Lovatt, Rowell	75
Jones, West Avenue and Magdeline	4 50
Davis, 577 River Road	50
Dr. Johnston, McRae Street	50
Northcott, McRae Street	50
W. L. Duran, River Road shade trees	4 50
John Muir, Ellis and St. Lawrence	1 00
Glenview School	1 50
Fairview Cemetery	9 00
	$182 60

CITY OF NIAGARA FALLS, ONT.

Accounts Payable as at 31st December, 1914.

Fire, Water and Light—		
Electric Light Plant, street lighting	$1,988 35	
Bell Telephone Co., service fire halls	8 45	
Fielding & Co., rubber boots	9 00	
Garner Bros., brass polish	50	
Carter Electric Co., electric supplies	11 12	
Niagara Falls Drug Co., horse medicine	55	
P. J. Glynn, horse feed	19 70	
J. T. Henderson, hardware	3 85	
Provincial Natural Gas Co., heating, etc.	76 28	
		$2,117 80

Streets and Sidewalks—		
Ed. Little, labor	$7 60	
P. J. Glynn, horse feed	10 56	
G. H. Clark & Co., shovels, etc.	4 28	
Niagara Falls Drug Co., witch hazel	40	
J. T. Henderson, hardware	3 18	
Crane, Bros., horse feed	21 89	
Bell Telephone Co., L. D. calls	1 00	
		$48 91
Municipal Electric Power Plant—		
G. W. Mortimer & Co., insurance	$193 04	
Ontario Power Co. of Niagara Falls, power	1,236 67	
		1,429 71
Administration of Justice—		
Electric Light Plant, light	$7 20	
Gas Company, heating	11 12	
		18 32
Business and Industrial—		
C. P. R. Telegraph Co.		72
Contingent Account—		
Bell Telephone Co., L. D. calls	$2 20	
C. P. R. Telegraph Co.	3 68	
City Treasurer, jury fees	24 00	
Postmaster, rent of box	3 00	
		32 88
Indigent—		
A. C. Thorburn, drugs	$3 25	
Thos. E. Nichols, groceries	2 01	
F. A. Berriman, groceries	5 00	
N. F. Drug Co., crutches, etc.	2 25	
Victoria Industrial School, maintenance	110 40	
		122 91
Market Municipal Building, etc.—		
Municipal World, poll books	$13 65	
Electric Light Plant, light	28 65	
Express Charges	50	
Brown Bros., cash books	33 00	
G. H. Clark & Co., tacks, etc.	35	
Carter Elec. Co., lamps	5 40	
Gas Company, heating	4 80	
		$86 35
Printing and Advertising—		
Frontier Printing Co., election cards	$6 75	
Daily Record, statements	169 85	
		176 60
Dominion Chain Co.—		
Frontier Printing Co., debentures		$45 00
Public Schools—		
Frontier Printing Co., debentures		45 00
Garbage—		
J. J. Murray, contract price		220 00
Sanitary—		
Niagara Falls Drug Co., wood spirits		25
Sewer 32—		
Garner Bros., tile, etc.	$149 84	
Payne & Nesbitt, till stoppers	2 00	
Pollard Manufacturing Co., steel tools	2 25	
C. McAllister, glazing	6 50	
Frontier Printing Co., pay sheets, printing,	8 00	
Ontario Sand Co., sand and gravel	16 00	
G. H. Clark & Co., Hardware	13 16	
J. T. Henderson, hardware, etc.	43 69	
W. H. Eastman, blacksmithing	16 00	
		$257 44
		$4,601 89

CITY OF NIAGARA FALLS.

Electric Users Deposits at 31 December, 1914.

Name.	Date of Deposit.	Deposit Amount.	Interest Accrued.
Perry, L. E.	April 4, 1911	$3 00	$0 24
Hudson, J. A.	May 12, "	3 00	22
Gibson, W. F.	" 15, "	3 00	22
Blong, G.	" 22, "	3 00	22
Hudson, J. A.	June 19, "	3 00	22
Sheehey, T.	" 27, "	3 00	22
Jackson, W.	" 27, "	3 00	22
Ellis, A.	July 26, "	3 00	20
Brown, F.	Aug. 5, "	3 00	20
Abohbot, M.	" 17, "	3 00	20
Fulsom, C.	" 18, "	3 00	20
Stuart, G. G.	" 19, "	3 00	20
Tremble, W.	" 19, "	3 00	20
Sears, J.	" 25, "	3 00	20
Vaughan, G.	Sept. 9, "	3 00	18
Stuart, A. J.	Oct. 2, "	3 00	18
O'Reilly, W.	" 3, "	3 00	18
Healey, G.	" 12, "	3 00	18
Hopkinson, G.	" 12, "	3 00	18
Nhamby, G.	" 12, "	3 00	18
Nhamby, G.	" 12, "	3 00	18
Jordan, J. R.	" 23, "	3 00	18
Townsend, T.	" 24, "	3 00	18
Cole, F.	Nov. 6, "	3 00	18
McCarney, C.	" 20, "	3 00	18
Young, G. F.	Jan. 30, 1912	3 00	18
Foroham, S. G.	" 31, "	3 00	18
Kritzman, N.	" 31, "	3 00	18
Mano, C.	Feb. 27, "	3 00	18
Dobson, W.	" 29, "	3 00	18
King, E. D.	" 29, "	3 00	18
Spittler, J. A.	Mar. 15, "	3 00	16
Shipman, G.	April 1, "	3 00	16
Anderson, W. H.	" 13, "	3 00	16
Nicholson, J.	" 19, "	3 00	16
Bimley, A. E.	May 8, "	3 00	15
Papp, A.	" 10, "	3 00	15
Pettybridge, H.	" 10, "	3 00	15
Lowe, C. F.	" 11, "	3 00	15
Hughes, W. J.	" 13, "	3 00	15
Chown, L.	" 17, "	3 00	15
Dockstader, J.	June 1, "	3 00	15
Wilkinson, J.	" 3, "	3 00	15
Kirkpatrick, W.	" 13, "	3 00	15
Sheppard, W.	" 15, "	3 00	15
Ellsworth, J.	" 17, "	3 00	15
Cwerling, M.	" 18, "	3 00	15
Fothergill, J. E.	" 19, "	3 00	15
Hoey, G.	July 2, "	3 00	15
Patterson, A. W.	" 5, "	3 00	15
Burley, T. J.	" 12, "	3 00	15
Lundy, A. F.	" 20, "	3 00	15
Flippini. L.	" 30, "	3 00	15
Brister, M. M.	Aug. 2, "	3 00	13
Walsh, F.	" 13, "	3 00	13
Kitney, R.	" 22, "	3 00	13
Hamilton, M.	" 28, "	3 00	13
Haight, M. C.	" 31, "	3 00	13
Pett, J. A.	Sept. 7, "	3 00	13
Chivers, W. W.	" 9, "	3 00	13
Daiby, A.	" 17, "	3 00	13

ELECTRIC USERS DEPOSITS AT 31 DECEMBER, 1914.—*Continued.*

Name.	Date of Deposit.	Deposit Amount.	Interest Accrued.
Field, B.	Sept. 30, 1912	$3 00	$0 13
Wilson, T. B.	Oct. 11, "	3 00	13
Clarkson, M.	" 1, "	3 00	13
McClain, Dr.	" 14, "	3 00	13
Bogardous, P. H.	" 14, "	3 00	13
Walker, W. K.	" 15, "	3 00	13
Storey, W.	" 16, "	3 00	13
Kinghorn, T.	" 19, "	3 00	13
Scott, J. P.	" 23, "	3 00	13
Doughty, F.	" 29, "	3 00	13
Gibbs, Mrs.	" 30, "	3 00	13
Fuller, G.	Nov. 2, "	3 00	13
Gibson, A.	" 6, "	3 00	13
Marsh, J.	" 15, "	3 00	13
Thompson, W. J.	" 16, "	3 00	13
Dawson, J.	" 18, "	3 00	13
Beal & McConnell	" 18, "	3 00	13
Maple L. A. Club	" 29, "	3 00	13
Clunie, J.	Dec. 10, "	3 00	13
Scott, J.	" 13, "	3 00	13
McDonald, J.	" 13, "	3 00	13
Kramer, T. B.	" 14, "	3 00	13
Coltman, C. F.	Jan. 4, 1913	3 00	12
Letarte, A.	" 6, "	3 00	12
Davis, E.	" 23, "	3 00	12
Krahling, H.	Feb. 1, "	3 00	12
Burtch, J. W.	" 25, "	3 00	12
Sheppard, C. H.	Mar. 1, "	3 00	12
Calherwood, Mrs.	" 1, "	3 00	12
Sing, J.	" 3, "	3 00	12
Brogden, W.	" 3, "	3 00	12
Charles, W.	" 5, "	3 00	12
Pursel, D. R.	Jan. 31, "	3 00	12
Krahling, H.	Feb. 1, "	3 00	12
Roszel, A.	May 5, "	3 00	09
Goodes, F.	" 10, "	3 00	09
Henderson, Mrs.	" 13, "	3 00	09
Belshan, I.	" 21, "	3 00	09
Lelliott, E.	" 20, "	3 00	09
Russell, M.	" 21, "	3 00	09
Beck, G.	" 22, "	3 00	09
O'Brien, J.	" 28, "	3 00	09
Ritter, H. K.	" 31, "	3 00	09
Livingstone, C. A.	June 4, "	3 00	09
Clark, E. A.	" 9, "	3 00	09
Nelson, Mrs.	" 11, "	3 00	09
Parker, J.	" 12, "	3 00	09
Wright, W.	" 16, "	3 00	09
Allen, J.	" 26, "	3 00	09
Atkins, J. A.	July 7, "	3 00	09
Burke, T.	" 27, "	3 00	09
Smith, C.	Aug. 1, "	3 00	09
Martine, J.	" 2, "	3 00	08
Block, A. E.	" 7, "	3 00	08
Arlitt, P.	" 8, "	3 00	08
Bennett, W.	" 9, "	3 00	08
Lazaro, M.	" 14, "	3 00	08
Cair, W. S.	" 18, "	3 00	08
Hope, T.	" 28, "	3 00	08
Dewer, P. A.	Sept. 2, "	3 00	08
Smith, J.	" 5, "	3 00	08
Bruleght, A. G.	" 8, "	3 00	08
Grass, B.	" 9, "	3 00	08
Anderson, R. F.	" 11, "	3 00	08

ELECTRIC USERS DEPOSITS AT 31 DECEMBER, 1914.—*Continued.*

Name.	Date of Deposit.	Deposit Amount.	Interest Accrued.
Manoley, E.	Sept. 15, 1913	$3 00	$0 08
Simpson, W.	" 18, "	3 00	08
Basne, C.	" 20, "	3 00	08
Balcombe, M.	" 20, "	3 00	08
Judd, F. A.	" 24, "	3 00	08
Black, W. G.	" 25, "	3 00	08
Brand, J.	Oct. 3, "	3 00	08
Colley, Mrs.	" 6, "	3 00	08
Carcaden, Mrs.	" 8, "	3 00	08
Steele, M.	" 13, "	3 00	08
Gibbs, G. A.	" 22, "	3 00	08
Haworth, F.	" 28, "	3 00	08
Dwyer, E. H.	" 29, "	3 00	08
Smith, M.	" 30, "	3 00	08
Glover, Mrs.	Nov. 3, "	3 00	08
Pool, W.	" 5, "	3 00	08
Cullen, Mrs.	" 14, "	3 00	08
Bayard, R. A.	" 25, "	3 00	08
McPherson, R. B.	" 27, "	3 00	08
Parker, J.	Dec. 4, "	3 00	08
Peoples, J.	" 4, "	3 00	08
Clary, J. W.	" 5, "	3 00	08
Walders, T.	" 8, "	3 00	08
Card, M. O.	" 11, "	3 00	08
Williamson, Mrs.	" 29, "	3 00	08
Dunn, H. N.	Jan. 6, 1914	3 00	06
Chapman, W.	" 8, "	3 00	06
Smith, W. T.	" 20, "	3 00	06
Reynolds, G.	" 20, "	3 00	06
McLellan, D.	Feb. 2, "	3 00	06
Kemp, D.	" 4, "	3 00	06
Smith, J. A.	" 6, "	3 00	06
Beal, W.	" 14, "	3 00	06
Lamer, C. A.	" 28, "	3 00	06
Collins, C. A.	Mar. 2, "	3 00	06
Barnes, A. T.	" 14, "	3 00	06
Stringer, E.	" 19, "	3 00	04
Clunie, R.	" 30, "	3 00	04
Russell, J.	" 31, "	3 00	04
Doney, C. H.	April 6, "	3 00	04
Read, H.	" 7, "	3 00	04
Nicholls, T.	" 8, "	3 00	04
Gibson, N. R.	" 11, "	3 00	04
Fernanders, C.	" 11, "	3 00	04
Allen, S.	" 11, "	3 00	04
Knights of C.	" 16, "	3 00	04
Tubbs, A. W.	" 17, "	3 00	04
Lee, S.	" 28, "	3 00	04
Rennie, D.	" 29 "	3 00	04
Dell, J.	" 29 "	3 00	04
New, W.	May 1, "	3 00	04
Boirque, J.	" 4, "	3 00	04
Hall, H.	" 7, "	3 00	04
Horn, C. E.	" 8, "	3 00	04
Beanpit, S.	" 8, "	3 00	04
Cooper, J.	" 9, "	3 00	04
Amstrong, F.	" 9, "	3 00	04
Smart, R. J.	" 19, "	3 00	04
Keenan, M. A.	" 23, "	3 00	04
Smith, M. A.	" 30, "	3 00	04
Richardson, W. P.	" 30, "	3 00	04
Barnes, M.	June 5, "	3 00	03
Failey, Mrs.	" 8, "	3 00	03
Greatrix, H. J.	" 15, "	3 00	03

ELECTRIC USERS DEPOSITS AT 31 DECEMBER, 1914.—*Continued.*

Name.	Date of Deposit.	Deposit Amount.	Interest Accrued.
Trelford, F.	June 15, 1914	$3 00	$0 03
Rose, R. W.	" 22, "	3 00	03
Clark, F. W.	" 29, "	3 00	03
Towle, C. H.	July 4, "	3 00	03
Baldwin, J.	" 10, "	3 00	03
Smith, C. R.	" 20, "	3 00	03
Peel, W. H.	" 24, "	3 00	03
Satruley, J.	" 28, "	3 00	03
McKnight, M.	" 28, "	3 00	03
Olofield, J.	Aug. 10, "	3 00	03
Wilson, J.	" 17, "	3 00	03
Lord, A.	" 20, "	3 00	03
Jones, A. S.	" 28, "	3 00	03
Salt, H.	Sept. 4 "	3 00	02
Brown, A,	" 5, "	3 00	02
Hedge, J. A.	" 8, "	3 00	02
Freeman, W.	" 8, "	3 00	02
McIntyre, A.	" 8, "	3 00	02
Mercer, J.	" 8, "	3 00	02
Braot & Co.	" 9, "	3 00	02
Caldwell, H.	" 14, "	3 00	02
Rowley, E.	" 14, "	3 00	02
Lamond, C.	" 17, "	3 00	02
Dell, C. J.	" 19 "	3 00	02
Ball, G. H.	" 19 "	3 00	02
Jones, S. B.	" 24, "	3 00	02
Pierce, J.	" 29 "	3 00	02
Williams, J. W.	Oct. 2, "	3 00	02
Danielson, J.	" 2, "	3 00	02
Edwards, G.	" 6, "	3 00	02
Reid, G. E.	" 6, "	3 00	02
McKenzie, F.	" 9, "	3 00	02
Dunham, J.	" 16, "	3 00	02
McMillan, F.	" 16, "	3 00	02
Brown, L. E.	" 16, "	3 00	02
Ashlee, G. M.	" 19, "	3 00	02
Stowe, M.	" 19, "	3 00	02
Babcock, J. W.	" 22, "	3 00	02
Adams, W.	" 29, "	3 00	02
Donkersley, G.	" 29, "	3 00	02
Haldana, R. K.	" 30, "	3 00	02
Davey, V. E.	Nov. 2, "	3 00	
Simon, J.	" 2, "	3 00	
Laco Finish Co.	" 6, "	3 00	
Kavor, L.	" 14, "	3 00	
Baker, E.	" 13, "	3 00	
Musas, S.	" 16, "	3 00	
Dickie, A.	" 17, "	3 00	
Hill, C.	" 19, "	3 00	
Vandervoid, H.	" 20, "	3 00	
Wilson, J.	" 21, "	3 00	
Robbins, W.	Dec. 7, "	3 00	
Growse, G. H.	" 14, "	3 00	
French, L. J.	" 14, "	3 00	
Fonger, H.	" 17, "	3 00	
Gaston, J.	" 18, "	3 00	
Malouf, A.	" 21, "	3 00	
Winnings, H.	April 7, "	3 00	10
Martens, J.	" 16, "	3 00	10
Failey, G.	" 21, "	3 00	10
Murray, W. S.	" 22, "	3 00	10
		$750 00	$22 38

CITY OF NIAGARA FALLS.

Electric Accounts Outstanding 31st December, 1914.

Flat Rate—	
Inglis, G. R., Dixon Block	$5 95
Knights of Colombus	1 80
N. F. B. & Tile Co., Stanley St.	45 00
" " Victoria Ave.	300 00
Warson Fire Arms Co.	11 65
Ward 1—	
Buckley, A. S., 25 Erie Ave.	2 61
Caselton, E., 74 Park St.	1 49
New, W., 48 Victoria Ave.	86
Peer, S., 108 Park St.	1 13
Pru. Insurance Co., Queen St.	25
Poutney, R. J., 5 Fourth St.	90
Rushton, J., 15 Orchard St.	1 13
Vollick, J., Park St.	99
Moody, W., 16 Ferguson Ave.	1 71
Laco Furn. Co., 23 Clifton Ave.	18
Davies, E., 90 First St.	63
Williams, C. C., 13 Maple St.	50
McIntyre, A., 23 Clifton Ave.	32
Raymond, A., 77 Park St.	36
Ryan, T. M., & Co.	66 67
Ward 2—	
Baldwin, J., 68 Queen St.	3 83
Collins, C. A., 233 Victoria Ave.	2 52
Johnson, P., 32 Ellis St.	1 67
Orange Hall	3 83
Rayner, W., 148 First St.	5 49
Russell, T. F., 101 Fourth St.	54
Von Gal Hat Co.	18 00
Jarvis, T., 103 Simcoe St.	72
Bishop, R., Erie and Huron	32
Ward 3—	
Armoury	25 16
Ditmars, G., St. Clair Ave.	59
Hartwell, Mrs., 335 River Rd.	77
Robinson, J., & Sons, River Road	14 18
Tench, W. E., River Road	25
Smith, G. F., 132 St. Lawrence St.	77
Lynar, H. R., 24 Jepson St.	1 80
Ward 3 S—	
Ashlee, G. M., 5 Inskip	90
Bowman, O., 134 Kitchener	25
Britton, H., 27 McDougall	45
Brown, W. W., 15 McRae	1 08
Baldwin, H., 30 McRae	2 21
Campbell, J. R., 20 White, Ave.	1 31
Dwyer, E., 23 Roberts	1 53
Goit, E. H., 501 Victoria Ave.	77
Jackson, W. L., 497½ Victoria Ave.	50
McLaughlin, V. G., 21 Stamford	1 17
Pitt, E. D., 504 Victoria Ave.	1 98
Scott, J., 45 McGrail	90
McRobbie	59
Smith, W. E., 17 Slater Ave.	1 35
Grass, B., 42 Ellen	1 67
Hulls, J., Brock Ave.	1 35
Wells, W., 451 Victoria Ave.	3 73
Mundier, A., 19 Slater	45

Wards 4 and 5—

Doran, Mrs. 117 Main St.	$1 77	
Darby, A., 601 Ferry St.	99	
Hamilton, M., Magdalene	25	
Hamilton, J. S., Ann St.	2 12	
Montgomery, W. J., Del and Orchard	1 58	
Misner, R., Magdalene	1 26	
Rennie, J., 180 Victoria	45	
Robinson, 687 Ferry St.	95	
Thompson, E., 136 Main	8 01	
Thurlbeck, W. F., 4 Lundy's Lane	1 50	
Asquith, A., 672 Ferry	2 48	
Barden, J., 32 Allan	1 08	
Bowman, Mrs., Woolnough Block	90	
Lester, W. H., 692 Ferry	2 32	
Naisbett Billings Co.	3 30	
Naisbett, S. A.	2 96	
		$578 68

CITY OF NIAGARA FALLS.

Water Commission Balances, 31st December, 1914.

Register No.	Name.	Amount Good.
12	Aikens, Gordon	$2 75
17	Armoury, 44th Regt.	19 52
22	Atkinson, Mrs.	1 00
24	Aerien, Dominic	2 25
71	Barker, Frank	3 00
79	Baker, F. H.	2 75
80	Baker, F. H.	2 75
84	Bowen, Mrs. Ed.	5 25
85	Buckner, R.	5 50
97	Blackwell, J. T.	3 50
98	Blackwell, J. T.	2 75
109	Brown, H. M.	2 75
125	Buckley Estate (T. Burley, tenant)	3 00
164	Betts, H.	1 00
171	Biggar, Edward	3 00
174	Blair, John	34
180	Brydges, Mrs.	1 50
191	Brooks, James	20
193	Brown Estate	2 00
195	Britton, E.	2 50
203	Burden, Thomas	3 50
210	Bedell, S. B.	2 75
259	Brookfield, G. W.	2 75
277	Bush Estate (Clifton Hotel Co.)	21 50
289	Badger, Harry	2 75
290	Brundage, Geo.	1 00
319	Bristowe, Mr. (Geo. Beam)	7 25
325	Bullock, A. E.	2 25
338	Buckley, W. H.	2 75
340	Barheau, John	1 10
345	Carter, R. F. (Mr. Simon)	1 50
361	Clark, Fred.	1 50
387	Cale, G. W.	4 50
439	Clifton Hotel Co.	96 56
446	Collegiate Assembly	50
468	Cadham, J. G.	1 50
469	Cadham, J. G.	1 37
470	Cadham, J. G.	2 75
507	Clark, James	2 00
529	Coulson, Bert	8 25
532	Culhane, P., Estate	2 75
536	Cross, J. W.	2 75
537	Crathern, B. F.	5 50

CITY OF NIAGARA FALLS.

WATER COMMISSION BALANCES, 31ST. DECEMBER, 1914.

Register No.	Name.	Amount Good and Doubtful.
552	Crane, S. B.	$8 25
553	Crane, S. B.	1 00
554	Crane, S. B.	1 00
568	Cullum, H. A.	$2 75
583	Davenport, C. W.	3 02
585	Dawson Bros. (N. B. Tile Co.)	9 50
592	Dell, D.	2 50
586	Dawson Bros. (N. B. Tile Co.)	8 62
594	Depotty, M.D.	5 77
595	Depotty, M.D.	5 25
599	Donald, Mr.	5 50
601	Doran, W. (R. Phillips)	2 50
602	Doran, W. C. (T. Midford)	7 50
604	Doran, W. C. (T. Barley)	2 50
607	Doran, W. C. (C. Jones)	4 00
612	Doyle, Mrs.	5 00
616	Day, H.	4 50
617	Day, H.	4 50
618	Day, H.	4 50
619	Day, H.	4 50
620	Day, H.	4 50
634	Day, H.	4 50
648	Davis, Edward	2 00
653	Defoe, T. F.	8 25
652	Defoe, T. F.	11 00
668	Davis, Alma	2 75
669	Davyes, Wm.	2 75
675	Driving Association	3 25
702	Duncan, Wm.	2 75
705	Duncan, Wm.	2 25
711	Dugnan, Mrs.	2 25
724	Dalton, F. E.	2 75
728	Dalton, F. E.	1 00
729	Dalton, F. E.	2 00
763	Dell, Melvin	2 75
769	Donohue, Thomas	2 75
770	Doran, Mrs. Wm.	25 00
771	Dugweed, Mr.	7 50
786	Edwards, G.	4 00
800	Ellis, Geo. H.	2 75
802	Embleton, W.	1 00
819	Eckert, Mrs.	1 50
820	Eckert, Roy	1 50
848	Ellegood, Mrs.	6 50
864	Fenwick, Wm.	4 50
878	Flynn, Mrs. P.	2 50
884	Ford, Jennie	1 50
888	Frank, Mrs. T.	1 50
891	Ferdon Lumber Co.	2 75
902	Farrell, F.	2 75
903	Farrell, Thos.	1 50
911	Foster, P.	2 75
921	Fleming, E. R.	2 75
926	Forse, E. B.	37
936	Fielding, Mrs. M.	1 50
943	Fischer, Andrew	4 75
944	Fischer, Andrew	10 19
945	Finnanio, D.	13 00
960	Ferguson, Geo. (Jas. Rennie)	2 75
961	Ferguson, Mrs.	12 00
971	Frantz, F. E.	1 58
984	Gardner, Mrs. J.	1 00

WATER COMMISSION BALANCES. 31ST DECEMBER, 1914.—*Continued.*

Register No.	Name.	Amount Good and Doubtful.
1016	Grassie, J. L.	$2 75
1029	Ganter, Wm.	1 50
1030	Ganter, Wm.	4 50
1046	Gardner, A. U.	1 50
1078	Geary, R. W.	1 50
1084	Gress, Mrs.	1 00
1092	Germain, Angelo	2 25
1102	Green, N. R.	2 25
		50
1115	Hallum, A. E.	3 02
1149	Henry, Wm.	2 75
1150	Henry, Wm.	2 75
1151	Henry, Wm. (McVeigh)	2 75
1164	Haximer, Harvey	2 00
1165	Haximer, John	3 00
1171	Hughson, M.	2 75
1178	Hobson, H. W.	5 25
1222	Halcombe, W. (G. Stuart)	2 75
1230	Hill, Lafayette	5 75
1235	Hardy, W. P.	2 50
1257	Hobson, H. W.	3 00
1258	Hobson, H. W.	3 00
1259	Hobson, H. W.	3 00
1260	Hobson, H. W.	2 75
1276	Haye, Thos.	2 75
1282	Hind, Herbert	5 50
1289	Hartwell, Mrs. M.	13 25
1311	Hind, H. (J. V. Durham)	5 50
1312	Hind, H. (J. V. Durham)	5 50
1322	Henderson, W. H.	1 50
1323	Herd, M.	4 12
1331	Hoag, Smith	1 50
1333	Horney, Lorne	5 81
1338	Hill, J. C.	3 12
1349	Hestrop, Thos.	1 10
1385	Johns, W. H.	1 50
1403	Johnson, Jonas	2 25
1409	Jackson, James	2 75
1456	Kahelin, Naomi	2 75
1460	Kennedy, A. P. (T. Bowman)	27
1463	Kennedy, H.	2 75
1468	Kick, Mrs.	26 25
1473	Keuzinger, A.	2 75
1474	Knapp, Irwin	3 02
1485	Keuzinger Bruce Co.	18 88
1487	Kenny, Mr.	28 65
1494	Kelly, Ed.	2 50
1500	Krutner, W. (W. H. McLean)	2 75
1532	Learn, Mrs. Geo.	2 75
1541	Lizmore, J.	2 75
1545	Lococoa, P.	3 00
1546	Lacocoa, P.	2 75
1616	Lamb, John	1 00
1639	Lewis, Mrs.	1 50
1641	Little, R.	7 00
1648	Lowell, J. Est.	1 00
1649	Lowall Est.	1 00
1650	Lorenzo, Peter	4 50
1651	Lorenzo, Peter	4 50
1658	Messing, Emel	1 00
1661	Miller, Francis	2 50
1672	Martin, Mrs. D.	2 75
1719	Morton, Mr.	3 00
1726	Mylchrest, R.	17 75
1727	Mylchrest, R.	4 50
1728	Maid-of-the-Mist	1 00

WATER COMMISSION BALANCES, 31ST DECEMBER, 1914.—*Continued.*

Register No.	Name.	Amount Good and Doubtful.
1748	Mitchell, P.	$3 00
1752	Moran, James	2 50
1792	Murphy, Joe	1 00
1835	Maraldi, James	4 50
1836	Maraldi, James	4 50
1840	Mitchell, Frank	1 00
1841	Mitchell, Frank	1 50
1843	Moore, Alex	2 50
1846	Moorse, John	1 50
1850	Myers, A.	4 00
1859	Misener, A.	18 00
		27
1867	Misener, H. R. (Mr. Dokstader)	2 75
1878	Morse, Chas.	4 37
1884	Masters, W. B.	2 75
1885	Masters, W. B.	2 75
1889	Mucceli, Joe	1 00
1890	Muretese, Chas.	2 00
1891	Mottolo, Frank	1 50
1894	Montgomery, F. A.	1 10
1893	McClive, Fred	18 25
1896	McClive, F.	2 75
1900	McDonough John	2 50
1917	McDonald, W. C.	2 75
1921	McMahon, S. J.	1 50
1927	McNulty, Mrs.	2 00
1928	McNulty, Mrs.	2 00
1958	McLaughlin, V. G.	2 75
1965	McClive, W. W.	2 75
1966	McClive, W. W.	2 50
1967	McClive, W. W.	2 50
1968	McClive, W. W.	2 50
1986	McIntosh, Mrs.	3 25
1996	McMillan, F.	2 75
2073	Macke, Wm.	2 75
2074	Northrup, C. S.	2 75
2077	Noyes, P. B.	37
2090	Niagara Brick & Tile Co.	2 64
2091	O'Donnell, James	10 12
2092	O'Donnell, James	8 25
2097	O'Donnell, James	13 75
2101	Ontario Silver Co.	2 75
2103	Ontario Silver Co.	2 75
2104	Ontario Silver Co.	1 00
2105	Ontario Silver Co.	4 87
2106	Ontario Silver Co.	31 10
2107	O'Brien, Mrs. B.	2 75
2112	Orange Hall	2 25
2124	Ontario Power Co.	1 50
2304	Onagliarello, S.	4 50
2305	Onagliarello, S.	4 50
2153	Peer, Mrs.	4 50
2155	Pepper, Tony	5 50
2158	Pew Estate	2 75
2162	Pollard Mfg. Co.	2 25
2163	Pollard Mfg. Co.	2 50
2169	Peacock, Joe	1 50
2178	Pritchard, H.	2 50
2179	Princess Theatre	3 00
2185	Phipps, Miss Annie	1 58
2188	Patterson, J. M.	2 75
2190	Parker, Wm. M.	3 02
2192	Patterson, J. M.	2 37
2215	Potter, J.	2 00
2245	Phillips, J. A.	2 75
2249	Pitt, E. D.	2 75
2251	Pittenan, Frank	1 50

WATER COMMISSION BALANCES, 31ST DECEMBER, 1914.—*Continued.*

Register No.	Name.	Amount Good and Doubtful.
2257	Place, Wm.	$1 50
2259	Peace, Joe	4 50
2281	Pierman, M. J.	1 50
2282	Pierman, M. J.	2 75
2292	Perroti, Donate	4 50
2312	Race Track	6 75
2325	Robertson, Alougo	3 00
2337	Rosa, J. A.	2 00
2333	Rosli Hotel	17 12
2345	Ryan, T. N.	4 37
2346	Ryan, T. N.	2 75
2347	Ryan, T. N.	2 50
2348	Ryan, T. N.	2 75
2349	Ryan, T. N.	2 75
2350	Ryan, T. N.	1 50
2351	Ryan, T. N.	2 25
2362	Redpath, Geo.	2 75
2364	Reliance Loan Co.	5 00
2365	Rice, John L.	1 50
2369	Russnell, J.	2 75
2398	Reinhardt & Co.	4 50
2399	Riggs, G.	2 75
2404	Robinson, John	5 50
2405	Robinson, John	5 50
2406	Robinson, John	3 00
2407	Robinson, John	4 50
2408	Robinson, John	5 50
2409	Robinson, John	5 50
2410	Robinson, John	5 50
2411	Robinson, J. B.	2 25
2412	Robinson, John & Sons	3 00
2413	Robinson, M. C.	5 00
2415	Russell, Frank (John Dolan)	2 75
2420	Roberts, Misses (W. W. Kerr)	3 25
2448	Robinson, W. F.	2 75
2449	Robinson, W. F.	2 75
2463	Scott, H. G. (Mr. Moody)	2 75
2494	Slater, R. P. (J. Macdonald)	9 00
2495	Slater, Thomas	5 50
2498	Smith, E. J.	4 50
2499	Smith, E. J.	5 25
2507	Saunders, H. S.	1 50
2509	Scott, John	2 75
2517	Scott, E. A.	2 75
2532	Sloggett, Mrs. E.	2 00
2544	Sacco, R.	3 12
2545	Sacco, R.	2 00
2557	Smith, J. G.	1 00
2560	Smith, A. T.	2 75
2562	Smith, Mrs. S.	2 00
2585	Smith, E. A.	5 50
2586	Smith, A. T.	5 50
2590	Smith, D.	2 75
2600	Shrimpton, Geo.	1 50
2618	Stewart, E. H.	3 00
2628	Sterling, Mrs.	5 50
2634	Stuart, J. H.	4 25
2647	Swayzie, G. E.	2 75
2649	Strano, Mrs.	1 50
2656	Shainhaltz, John	5 25
2659	Sheriff, F. A.	3 50
2661	Sanson, D.	2 75
2664	Schumacher, H. (Mrs. O'Farrell)	2 25
2682	Smith, L. J.	3 50
2695	Stuart, J. H.	3 25
2696	Stuart, J. H.	2 75

WATER COMMISSION BALANCES, 31ST DECEMBER, 1914.—*Continued.*

Register No.	Name.	Amount Good and Doubtful.	
2699	Styles, Steve	$2 75	
2700	Styles, Steve	4 00	
2726	Symmes, E. W.	2 75	
2730	Sacco, Louis	2 75	
2732	Stoner, D.	1 25	
2733	Sarcliff, Mrs. H.	2 75	
2734	Sarcliff, Mrs. H.	2 75	
2743	Tench, E. W.	5 50	
2757	Townsend, C. F.	17 00	
2768	Thomson, S. E.	2 75	
2771	Tidd, John	4 00	
2772	Tildern, Geo.	2 75	
2821	Von Gal, E. J., Co.	4 45	
2822	Von Gal, E. J., Co.	21 25	
2827	Vale, W.	2 75	
2872	Willox, Harvey	27	
2887	Wilson, Oliver	5 13	
2903	Wood, Mr.		
2904	Wood, Mr.	2 00	
2911	Wrong, J. E.	3 13	
2913	Whistler and Willox	4 50	
2916	Woolnough, M.	2 25	
2923	Watson, S.	2 75	
2925	Watson, W.	2 25	
2927	Watson, Sam	2 75	
2928	Watson, Sam (H. Hunter)	54	
2937	Walters, Mrs. S.	4 00	
2952	Wight, Mr.	2 00	
2976	Wilkinson, Mrs.	2 75	
2983	Woolnough, M.	2 25	
2985	Woolnough, M.	4 50	
2992	Wright, Henry	2 25	
2996	White, Louis	2 25	
2997	White, L.	3 37	
3001	Williams, Mrs. H.	1 50	
3002	Williams, Mrs. H.	1 50	
3005	Walker, Mr.	3 00	
3007	Waltho, Dave	2 75	
3016	Williams, Harry	2 75	
3017	Williams, Mary Alice	2 75	
3031	Young, Thos. I.	5 50	
3035	Young, John	2 75	
3047	Zimmerman Bros.	2 75	
3049	Zumstem, Wm.	4 50	
			$1,450 44

CITY OF NIAGARA FALLS.

BANK RECONCILIATION, 1ST JANUARY, 1910.

By overdraft, per C. B., 73			$15,436 06
To overdraft per pass book		$15,138 74	
By transfer to Electric Light Bank Account in December, 1909, entered in Municipal Cash Book in January, 1910			375 00
To deposits entered in Municipal Cash Book, January, 1910, appearing in Bank Pass Book, December, 1909	$25 31		
	61 06		
	373 90		
	252 91		
	34 09		
		747 27	
By interest on overdraft, December, 1909 Pass Book, entered Cash Book, January, 1910			74 95
		$15,886 01	$15,886 01

BANK RECONCILIATION, 31ST DECEMBER, 1910.

By bank overdraft, per cash book 141			$34,693 40
By bank overdraft, per pass book		$35,358 07	
To bank deposits, December, 1910, entered in cash book 141, January, 1911	$2 63		
	24 85		
	22 21		
	16 75		
	5 20		
	128 34		
	69 98		
	14 03		
	225 42		
		509 41	
By cheques paid by bank, December, 1910, entered in cash book January, 1911	$133 17		
	64 42		
	48 37		
	14 34		
	8 33		
	8 33		
	8 33		
	17 00		
	2 35		
	867 94		
	1 50		
			1,174 08
		$35,867 48	$35,867 48

CITY OF NIAGARA FALLS.

BANK RECONCILIATION, 31ST DECEMBER, 1911.

By bank overdraft, per cash book 64, 31st December, 1911			$25,060 36
To bank overdraft, per pass book 1911, account 31st December, 1911		$25,072 73	
To bank balance, per pass book 1910 account			12 77
By bank deposit, December 30th, 1911	$144 89		
In pass book as	134 89		
			10 00
To cheque outstanding, No. 2446		10 40	
		$25,083 13	$25,083 13

BANK RECONCILIATION, 31ST DECEMBER, 1912.

By bank overdraft, per cash book 145, 31st December, 1912			$42,252 78
To bank overdraft, per cash book, General Account		$45,563 05	
By bank balance, per pass book, Debenture Account			3,310 27
		$45,563 05	$45,563 05

CITY OF NIAGARA FALLS.

BANK RECONCILIATION, 31ST DECEMBER, 1913.

By bank overdraft, per cash book 83			$32,713 30
To bank overdraft, per pass book, General Account		$62,947 04	
To bank balance, per pass book, Debenture Account			30,398 20
To bank deposits entered in cash book 84, January, 1914.	$27 68		
	40 40		
	52 61		
	49 80		
	105 26		
	22 00		
	18 42		
	31 82		
		347 99	

By cheques entered in cash book 84, January, 1914....	$2 81		
	22 00		
	120 50		
	33 62		$178 93
By cheque charged twice in pass book No. 5878 (corrected, February, 1914)			4 60
		$63,295 03	$63,295 03

BANK RECONCILIATION, 31ST DECEMBER, 1914.

By bank balance, per cash book 174	$4,110 00	
To bank balance, per pass book, Debenture Account		$4,110 00
	$4,110 00	$4,110 00

CITY OF NIAGARA FALLS.

ASSESSMENT ROLL SUMMARY FOR THE YEARS 1909-1913.

	1909	1910	1911	1912	1913
Real property	$3,845,090	$3,936,422	$4,202,731	$4,407,275	$5,098,555
Business	225,296	228,832	234,018	233,600	256,950
Income	8,900	7,900	16,100	22,050	14,300
Total for General Rate	$4,079,286	$4,173,154	$4,452,849	$4,662,925	$5,369,805
Liable for School only	448,705	478,395	2,031,880	2,085,050	2,429,355
Total for School Rates	$4,527,991	$4,651,549	$6,484,729	$6,747,975	$7,799,160

TAX RATES FOR THE YEAR 1910-1914.

	1910 Mills	1911 Mills	1912 Mills	1913 Mills	1914 Mills
General Wards 1, 2, 3	17.	17.	18.9	20.	19.2
General Wards 4, 5	19.5	19.5	21.4	23.	21.5
Public School supporters	8.	8.	7.1	7.3	7.8
Separate School supporters	8.	8.	7.4	7.2	7.6

POPULATION.

Year 1914	11,300
Year 1910	8,843
Increase 5 years	2,457
Census year 1911	9,245

CITY OF NIAGARA FALLS.

RECONCILIATION OF TAXES AT 31ST DECEMBER, 1914.

To Tax Arrears, 1st January, 1910, since collected	$28,881 35	
Tax Arrears, 1st January, 1910, uncollected	686 28	
To Taxes for year 1910	125,623 62	
" " 1911	129,102 30	
" " 1912	153,295 06	
" " 1913	168,336 60	
" " 1914	194,288 89	
To interest imposed. 1910	1,263 21	
" " 1911	1,042 57	
" " 1912	1,821 56	
" " 1913	1,587 78	
" " 1914	1,097 27	
By cash received. 1910		$127,145 38
" " 1911		129,563 53
" " 1912		157,144 41
" " 1913		168,517 00
" " 1914		179,194 26

By discount allowed, 1910		$580 30
" " 1911		674 27
" " 1912		654 50
" " 1913		682 90
" " 1914		764 24
By Tax arrears, 1909		686 28
" " 1910		628 55
" " 1911		599 87
" " 1912		2,030 82
" " 1913		7,835 18
" " 1914		30,319 32
By difference in 5 years		5 68
	$807,026 49	$807,026 49

CITY OF NIAGARA FALLS.

Yearly Tax Rates, 1910-1914.

	By-law 403. Years—1910.		By-law 448. 1911.		By-law 493. 1912.		By-law 581. 1913.		By-law 640. 1914.	
Wards—	1-2-3.	4-5.	1-2-3.	4-5.	1-2-3.	4-5.	1-2-3.	4-5.	1-2-3.	4-5.
Debenture	4.5	6.	4.5	6.	4.7	6.2	4.75	6.75	4.6	6.
County	1.	1.	1.	1.	1.1	1.1	1.	1.	1.	1.
General purposes	11.5	12.5	11.5	12.5	13.1	14.1	14.25	15.25	13.6	14.5
Public School	5.	5.	5.	5.	4.7	4.7	5.1	5.1	5.2	5.2
Collegiate Institute	3.	3.	3.	3.	2.4	2.4	2.2	2.2	2.6	2.6
Separate School	5.	5.	5.	5.	5.	5.	5.	5.	5.	5.
Separate School supporter	25.0	27.5	25.0	27.5	26.3	28.8	27.2	30.2	26.8	29.1
Public School supporter	25.0	27.5	25.0	27.5	26.0	28.5	27.3	30.3	27.0	29.3

Summary of Cash Received on Account of 1909 and Previous Years' Tax Arrears.

	1910	1911	1912	1913	1914	Total.
General	$12,899 67	$5,755 48	$3,034 26	$2,738 60	$263 68	$24,691 69
Sewers	1,249 60	303 02	519 13	453 25	6 30	2,531 30
Sidewalks	392 20	102 52	173 64	41 01	.....	709 37
Pavements	146 93	.....	122 16	21 08	.....	290 17
Sprinkling	466 50	36 07	83 67	69 38	3 20	658 82
	$15,154 90	$6,197 09	$3,932 86	$3,323 32	$273 18	$28,881 35

CITY OF NIAGARA FALLS.

Summary of Tax Collector's Cash Book for Years 1910 to 1914.

Year.	Page No.	Roll Folio.	Discount Amount.	Amount Cash Collected.	Arrears Sewers.	Arrears Sidewalks.	Arrears Pavements.	Arrears Sprinkling.
1910	27	160	$580 30	$127,145 38	$1,224 60	$393 98	$68 44	$31 00
1911	18	165	674 27	129,563 53	932 13	414 00	82 59	162 52
1912	67	162	654 50	157,144 41	1,656 24	714 46	322 16	613 38
1913	139	171	682 90	168,517 00	1,712 79	666 90	289 27	272 09
1914	221	179	764 24	179,194 26	1,274 50	674 87	86 68	260 16
			$3,356 21	$761,564 58	$6,800 26	$2,864 21	$849 14	$1,339 15

Current Local Improvements.

Year.	Page No.	Sewers.	Sidewalks.	Pavements.	Sprinkling.	Back Taxes.	Current Taxes.	Percentage.	Bank Deposits.
1910	27	$8,021 07	$4,195 43	$1,946 85	$1,986 86	$12,888 68	$95,125 26	$1,263 21	$127,145 38
1911	18	8,018 52	4,757 26	2,213 56	1,420 06	12,744 30	97,776 02	1,042 57	129,563 53
1912	67	8,626 63	5,291 83	2,329 50	2,155 99	14,840 44	118,572 22	1,821 56	157,144 41
1913	139	8,786 78	6,172 71	2,329 92	2,622 84	17,090 16	126,985 76	1,587 78	168,517 00
1914	221	9,408 39	6,172 48	3,912 48	3,586 55	12,496 71	140,224 17	1,097 27	179,194 26
		$43,061 39	$26,589 71	$12,732 31	$11,772 30	$70,060 29	$578,683 43	$6,812 39	$761,564 58

CITY OF NIAGARA FALLS.

Total Taxes to be Collected Per Rolls for the Years 1910-1914.

	1910.	1911.	1912.	1913.	1914.
General Town Purposes.	$71,339 71	$72,967 42	$86,232 89	$95,785 81	$105,433 60
Public School	21,476 75	22,181 67	29,328 56	32,772 58	38,346 39
Collegiate School	12,288 55	12,963 19	14,597 30	13,796 29	19,213 44
Stamford High School...	1,300 00	1,004 53	969 04	1,049 26	1,065 15
Separate School	1,170 83	1,097 88	1,229 28	1,609 91	2,125 78
Total General Roll..	$107,575 84	$110,214 69	$132,357 07	$145,013 85	$166,184 36
Sidewalks	4,709 11	5,338 69	5,952 35	7,156 37	7,538 67
Pavements	2,083 10	2,506 23	2,506 23	2,506 23	4,776 61
Sewers	9,259 13	9,292 22	10,110 87	10,658 31	11,655 15
Sprinkling	1,996 44	1,750 47	2,368 54	3,001 84	4,134 10
Total all Rolls	$125,623 62	$129,102 30	$153,295 06	$168,336 60	$194,288 89

CITY OF NIAGARA FALLS.

Sprinkling Rolls Summary for the Years 1910-1914.

Year.	Frontage.	Rate per foot.	Amount.
1910	49,911 feet	4c.	$1,996 44
1911	58,339 "	3c.	1,750 47
1912	67,672 "	3½c.	2,368 54
1913	75,046 "	4c.	3,001 84
1914	82,682 "	5c.	4,134 10
			$13,251 39

Local Improvement Rolls Summary for the Years 1910-1914.

	Total 5 yrs.	1910.	1911.	1912.	1913.	1914.
Sidewalks ..	$30,695 19	$4,709 11	$5,338 69	$5,952 35	$7,156 37	$7,538 67
Pavements .	14,378 40	2,083 10	2,506 23	2,506 23	2,506 23	4,776 61
Sewers	50,975 68	9,259 13	9,292 22	10,110 87	10,658 31	11,655 15
Sprinkling .	13,251 39	1,996 44	1,750 47	2,368 54	3,001 84	4,134 10
	$109,300 66	$18,047 78	$18,887 61	$20,937 99	$23,322 75	$28,104 53

CITY OF NIAGARA FALLS.

Collectors' Rolls Summary for the Years 1910-1914.

Purpose.	1910.	1911.	1912.	1913.	1914.
Debentures	$19,535 03	$19,948 69	$22,158 63	$23,830 35	$26,115 33
County Rate	4,079 28	4,173 16	4,898 14	4,662 93	5,369 80
General purposes	47,697 29	48,770 93	59,152 49	67,292 53	73,942 71
Total General	$71,311 60	$72,892 78	$86,209 26	$95,785 81	$105,427 84
Public School	21,469 13	22,159 87	29,322 69	32,772 58	38,344 83
Collegiate Inst., Stamford H. School	13,583 97	13,954 64	15,563 34	14,845 55	20,277 81
Separate School	1,170 83	1,097 88	1,229 28	1,609 91	2,125 78
Total Taxes	$107,535 53	$110,105 17	$132,324 57	$145,013 85	$166,176 26

SUMMARY OF ADDITIONS TO COLLECTORS' ROLLS AFTER COMPLETION. YEARS 1910 TO 1914.

Year.	General Purposes.	Public School.	Collegiate Institute.	Total.
1910	$28 11	$7 62	$4 58	$40 31
1911	74 64	21 80	13 08	109 52
1912	23 63	5 87	3 00	32 50
1914	5 76	1 56	78	8 10
Total	$132 14	$36 85	$21 44	$190 43

CITY OF NIAGARA FALLS.

COLLECTORS' ROLL SUMMARY. YEAR 1910.

Wards.	Purpose.	Assessment.	Rate. (Mills).	Amount.	Total.
1-2-3	Debentures	$32,937 90	4.5	$14,822 05	
4-5	"	7,854 96	6.	4,712 98	
					$19,535 03
1-2-3	County	32,937 90	1.	3,293 79	
4-5	"	7,854 96	1.	785 49	
					4,079 28
1-2-3	General Purposes	32,937 90	11.5	37,878 59	
4-5	" "	7,854 96	12.5	9,818 70	
					47,697 29
1-2-3	Public School	35,281 20	5.	17,640 60	
4-5	" "	7,657 06	5.	3,828 53	
					21,469 13
1-2-3	Collegiate Institute	37,424 95	3.	11,227 48	
4-5	" "	7,854 96	3.	2,356 49	
					13,583 97
1-2-3	Separate Schools	2,143 75	5.	1,071 88	
4-5	" "	197 90	5.	98 95	
					1,170 83
				$107,535 53	
					$107,535 53

ASSESSMENT ROLL SUMMARY. YEAR 1909.

Value of Real Property	$3,845,090 00
Business Assessment	225,296 00
Income Assessment	8,900 00
Total Assessment for General Rate	$4,079,286 00
Assessment for School Rate only	448,705 00
Total Assessment for School Rates	$4,527,991 00

Additions to Collectors' Roll after completion:—

1-2-3	General	$6 50	17.	mills	$11 05
4-5	General	8 75	19.5	"	17 06
	Public School	15 25	5.	"	7 62
	Collegiate Institute	15 25	3.	"	4 58
					$40 31

CITY OF NIAGARA FALLS.

COLLECTORS' ROLL SUMMARY. YEAR, 1911.

Wards.	Purpose.	Assessment.	Rate. (Mills).	Amount.	Total.
1-2-3	Debentures	$33,934 91	4.5	$15,270 71	
4-5	"	7,796 63	6.	4,677 98	
					$19,948 69
1-2-3	County	33,934 91	1.	3,393 49	
4-5	"	7,796 63	1.	779 67	
					4,173 16

COLLECTORS' ROLL SUMMARY, YEAR, 1911.—*Continued.*

Wards.	Purpose.	Assessment.	Rate. (Mills).	Amount.	Total.
1-2-3	General Purposes	$33,934 91	11.5	$39,025 14	
4-5	" "	7,796 63	12.5	9,745 79	
					$48,770 93
1-2-3	Public School	36,645 51	5.	18,322 76	
4-5	" "	7,674 23	5.	3,837 11	
					22,159 87
1-2-3	Collegiate Institute	38,718 86	3.	11,615 66	
4-5	" "	7,796 63	3.	2,338 98	
					13,954 64
1-2-3	Separate School	2,073 35	5.	1,036 68	
4-5	" "	122 40	5.	61 20	
					1,097 88
				$110,105 17	
					$110,105 17

ASSESSMENT ROLL SUMMARY, YEAR 1910.

Value of Real Property	$3,936,422 00
Business assessment	228,832 00
Income assessment	7,900 00
Total assessment for general rate	$4,173,154 00
Assessable for school rate only	478,395 00
Total assessment for school rates	$4,651,549 00

Addition to collectors' roll after completion:—

1-2-3	General	$41 50	17 mills	$70 55
4-5	General	2 10	19.5 "	4 09
	Public School	43 60	5. "	21 80
	Collegiate Institute	43 60	3. "	13 08
				$109 52

CITY OF NIAGARA FALLS.

COLLECTORS' ROLL SUMMARY, YEAR 1912.

Wards.	Purpose.	Assessment.	Rate. (Mills).	Amount.	Total.
1-2-3	Debentures	$36,326 91	4.7	$17,073 65	
4-5	"	8,201 58	6.2	5,084 98	
					$22,158 63
1-2-3	County	36,326 91	1.1	3,995 96	
4-5	"	8,201 58	1.1	902 18	
					4,898 14
1-2-3	General Purposes	36,326 91	13.1	47,588 26	
4-5	" "	8,201 58	14.1	11,564 23	
					59,152 49
1-2-3	Public School	54,412 39	4.7	25,573 82	
4-5	" "	7,976 33	4.7	3,748 87	
					29,322 69
1-2-3	Collegiate Institute	56,645 71	2.4	13,594 97	
4-5	" "	8,201 58	2.4	1,968 37	
					15,563 34
1-2-3	Separate School	2,233 32	5.	1,116 66	
4-5	" "	225 25	5.	112 62	
					1,229 28
				$132,324 57	
					$132,324 57

ASSESSMENT ROLL SUMMARY, YEAR 1911.

Value of real property	$4,202,731 00
Business assessment	234,018 00
Income assessment	16,100 00
Total assessment for general rate	$4,452,849 00
Assessable for school rate only	2,031,880 00
Total assessment for school rate	$6,484,729 00

Additions to collector's roll after completion:—

1-2-3	General	$12 50	18.9	$23 63
4-5	General			
	Public School	12 50	4.7	5 87
	Collegiate Institute	12 50	2.4	3 00
				$32 50

CITY OF NIAGARA FALLS

COLLECTOR'S ROLL SUMMARY, YEAR 1913.

Wards.	Purpose.	Assessment.	Rate. (Mills).	Amount.	Total.
1-2-3	Debentures	38,221 95	4.75	$18,155 42	
4-5	"	8,407 30	6.75	5,674 93	
					$23,830 35
1-2-3	County	38,221 95	1.	3,822 20	
4-5	"	8,407 30	1.	840 73	
					4,662 93
1-2-3	General Purposes	38,221 95	14.25	54,471 40	
4-5	" "	8,407 30	15.25	12,821 13	
					67,292 53
1-2-3	Public School	56,037 20	5.1	28,578 97	
4-5	" "	8,222 75	5.1	4,193 61	
					32,772 58
1-2-3	Collegiate Institute	59,053 45	2.2	12,991 76	
4-5	" "	8.426 30	2.2	1,853 79	
					14,845 55
1-2-3	Separate School	3,016 25	5.	1,508 13	
4-5	" "	203 55	5.	101 78	
					1,609 91
				$145,013 85	
					$145,013 85

ASSESSMENT ROLL SUMMARY, YEAR 1912.

Value of real property	$4,407,275 00
Business assessment	233,600 00
Income assessment	22,050 00
Total assessment for general rate	$4,662,925 00
Assessable for school rate only	2,085,050 00
Total assessment for school rates	$6,747,975 00

CITY OF NIAGARA FALLS.

Collector's Roll Summary, Year, 1914.

Wards.	Purpose.	Assessment.	Rate. (Mills)	Amount.	
1-2-3	Debentures	$43,595 85	4.6	$20,054 01	
4-5	Debentures	10,102 20	6.	6,061 32	
					$26,115 33
1-2-3	County	43,595 85	1.	4,359 58	
4-5	County	10,102 20	1.	1,010 22	
					5,639 80
1-2-3	General Purposes	43,595 85	13.6	59,294 52	
4-5	General Purposes	10,102 20	14.5	14,648 19	
					73,942 71
1-2-3	Public School	63,977 15	5.2	33,268 12	
4-5	Public School	9,762 90	5.2	5,076 71	
					38,344 83
1-2-3	Collegiate Institute	67,870 40	2.6	17,646 30	
4-5	Collegiate Institute	10,121 20	2.6	2,631 51	
					20,277 81
1-2-3	Separate School	3,893 25	5.	1,946 63	
4-5	Separate School	358 30	5.	179 15	
					2,125 78
				$166,176 26	$166,176 26

Assessment Roll Summary, Year, 1913.

Value of Real Property	$5,098,555 00
Business Assessment	256,950 00
Income Assessment	14,300 00
Total Assessment for General Rates	$5,369,805 00
Assessable for School Rate only	2,429,355 00
Total Assessment for School Rates	$7,799,160 00

Additions to Collector's Roll after completion:—

			Mills.	
1-2-3	General	$3 00	19.2	$5 76
4-5	General			
	Public School	3 00	2.6	1 56
	Collegiate Institute	3 00	5.	78
				$8 10

CITY OF NIAGARA FALLS.

Town Ledger Balances Contrasted With Tax Arrears Schedules as Prepared by the Tax Collector From His Records at Dec. 22, 1914.

Year.	General.	Sewers.	Sidewalks.	Pavements.	Sprinkling.	Ledger Yearly Totals.	Schedules Yearly Totals.
1899	.....	$72 84	.....	.....	.....	$72 84	.....
1900	.....	40 33	$9 65	.....	.....	49 98	.....
1901	.....	65 30	29 66	.....	.....	94 96	.....
1902	.....	144 95	152 26	.....	.....	297 21	.....
1903	.....	103 95	95 34	.....	.....	199 29	.....
1904	.....	151 47	42 49	.....	.....	193 96	.....
1905	.....	151 27	101 52	.....	.....	252 79	.....
1906	.....	160 89	159 59	.....	.....	320 48	.....
1907	.....	923 72	93 64	$367 65	.....	$1,385 01	.....
1908	.....	256 05	32 11	.....	.....	288 16	.....
1909	$253 54	.....	1,237 50	74 81	.....	1,565 85	$686 28
1910	380 73	155 21	81 89	.....	.....	617 83	628 55
1911	352 00	120 81	75 01	61 31	.....	609 13	599 87
1912	1,533 89	24 09	103 52	1 82	.....	1,663 32	2,030 82
1913	6,278 89	715 64	344 25	24 15	.....	7,362 93	7,835 18
1914	25,273 68	2,287 12	1,410 01	943 51	$5,217 95	35,132 27	30,319 32
	$34,072 73	$5,373 64	$3,968 44	$1,473 25	$5,217 95	$50,106 01	$42,100 02
Sprinkling to be collected in 1915						.....	4,331 65
Difference not shown on schedules						.....	3,674 34
						$50,106 01	$50,106 01

CITY OF NIAGARA FALLS.

Tax Arrears at 21st December, 1914.

	Total.	General.	Sewers.	Sidewalks.	Pavements.	Sprinkling.
1909	$686 28	$408 34	$183 82	$45 12	.....	$49 00
1910	628 55	445 73	123 18	35 26	.....	24 38
1911	599 87	337 40	159 18	34 44	$47 60	21 25
1912	2,030 82	1,607 89	220 55	130 90	37 10	34 38
1913	7,835 18	6,457 85	765 27	387 07	81 97	143 02
1914	30,319 32	25,285 07	2,251 86	1,366 71	864 13	551 55
	$42,100 02	$34,542 28	$3,703 86	$1,999 50	$1,030 80	$823 58

Interest Accruals on Tax Arrears at 31st December, 1914.

		Interest.
Tax arrears, 1909	$686 28	
Ten per cent. interest added 1st May, 1910	68 63	$68 63
Tax arrears, 1910	628 55	
	$1,383 46	
Ten per cent. interest added 1st May, 1911	138 34	138 34
Tax arrears, 1911	599 87	
	$2,121 67	
Ten per cent. interest added 1st May, 1912	212 16	212 16
Tax arrears, 1912	2,030 82	
	$4,364 65	
Ten per cent. interest added 1st May, 1913	436 46	436 46
Tax arrears, 1913	7,835 18	
	$12,636 29	
Ten per cent. interest added 1st May, 1914	1,263 62	1,263 62
Tax arrears, 1914	30,319 32	
	$44,219 23	
Five per cent. interest added 31st December, 1914	2,210 96	2,210 96
	$46.430 19	$4,330 17

Sprinkling, 1909.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
159	Biggar, L. C.	Park	10 G	$0 40
292	Skinner, P. A.	Victoria Ave.	28 & H	6 00
304	Duignan, T. C.	"	157, 158	4 36
374	Public Library	"	Block 5	6 20
384	Webb, Alfred	"	26	2 40
386	Brooks, Peter	"	28	2 40
438	Price, John R.	Morrison	23, 24	2 00
485, 7, 8	Brown Estate	St. Lawrence	188, 9, 14	15 08
594	Lundy's Lane Cemetery	Lundy's Lane	6 & 7	5 24
607	Lundy's Lane Cemetery	"	3	4 92
				$49 00

Sprinkling, 1910.

353	Geo. Rykman	Victoria Ave.	Part 135	$1 00
376	Wambold, Mrs. E. J.	"	514, 515	4 00
392	Wambold, Mrs. E. J.	"	Part 5	1 60
464	Misener, John, Estate	Main	Part 13	5 96
481	McLeod, Alex.	"	4	3 70
508	Lundy's Lane Cemetery	Lundy's Lane	3	4 92
532	Sacco, L.	Ferry	46	2 00
562	Ferguson, W.	"	Part 5	1 20
				$24 38

Sprinkling, 1911.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
319	Watson, S. & J.	Victoria Ave.	38	$1 71
395	Duigman, T. C.	"	156	1 72
576	Lundy's Lane Cemetery	Lundy's Lane	3	3 69
583	Damude, F.	Barker	4	1 50
584	Bowman, W.	"	5	1 50
601	Hamilton, J.	"	Part 7	1 20
617	Geary, R. W.	"	7	1 23
674	Ferguson, Wm.	Ferry	Part 5	90
718	Smith, M. B.	Victoria Avenue	115	7 80
				$21 25

Sprinkling, 1912.

819	Pope, Miss Annie	Main	11	$4 62
77	Mylchriest, R.	Bridge	1-2	4 20
308	Barry, Mrs. M.	Victoria Ave.	1	1 75
384	Skinner, P. A.	"	28, 29	3 50
401	Whitty, John	"	208	1 75
515	Ferguson, Mrs.	Main	Part 146	1 82
574	Aseltine, Geo.	Lundy's Lane	Part 6	1 40
600	Spencer, J. E.	Barker	Part 7	1 40
651	Hill, H.	Ferry	15	3 50
692	Green, H.	"	Part 6, 7	1 54
719	Glasgow, O. D., Estate	Victoria Ave.	85	2 98
775	Lowell Estate	Culp St.	Part 1	4 17
777	Halliday, J. J.	Queen	11	1 75
				$34 38

Sprinkling 1913.

8	Fenwick, W. L.	Bridge	Part 9	$1 40
53	Linwood, Miss I.	"	20	4 00
83	Davenport, B. W.	"	1	2 40
118	Simpson, E. H.	Clifton Ave.	3	2 00
123	Battle, I. F.	"	74	2 00
150	Brown, E., Estate	Huron	Part 12	4 00
190	Styles	Welland Ave.	Part 1	2 00
192	Barry, Mrs. M.	Park	10	1 60
274	McClire, Fred.	Queen	4	2 08
290	Taylor, L. H.	Erie	3	2 00
333	Robinson, John	Morrison	4	2 00
364	Barry, Mrs. M.	Victoria Ave.	1	2 00
370	City	"	Street	2 40
402	Rothery	River Rd.	2-46 A	5 92
429	Robinson, John, & Sons	"	Part 3	2 20
449	Robinson, John	Simcoe	158	2 00
479	Atkins, John	Ryerson Ave.	104	2 16
501	Thorburn, A. C.	Victoria Ave.	123	2 80
567	Butters, Jas.	Main	1	5 32
585	Shaw, Mrs. Alice	"	Part 11, 12	2 40
595	Thorburn, A. C.	"	Part 146	2 64
597	Cadham, J. G.	"	20	10 56
630	Willox, Mrs. J.	"	Part 5	2 16
631	Willox, Chas.	"	Part 5	4 32
653	Aseltine, Geo.	Lundy's Lane	Part 6	1 60
651	Lowel, Jas., Estate	"	7	3 30
660	Butters, Jas.	"	Part 1	7 00
662	Skinner, J. A.	Barker	1	3 92
684	Tucker, Mrs.	"	Part 13	3 60
689	Geary, R. W.	"	Part 7	1 64
694	Crossley, John	"	Part 143	4 36

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
704	Bullock, A. E.	Ferry	6	$2 64
724	Hill, H.	"	15	2 00
747	Ferguson, Wm.	"	Part 5	1 20
757	Cook, Theo. W.	"	Part 56	1 44
840	Effrick, W. L.	Culp	Part 16	1 88
851	McClire, H.	"	Part 2	2 04
854	Lowel Estate	"	Part 1	4 76
893	Whybra, M. (Pardoe W.)	Main	Part 8	1 16
896	Kennedy, H.	"	Part 10	3 72
898	Pope, Miss A.	"	1	5 28
917	Brown, Mrs. M.	St. Lawrence	14	1 80
918	Taylor, F. H.	"	105	7 32
919	Taylor, F. H.	"	104	6 00
922	Brown, Mrs. M.	Ontario	Part 8	4 00
				$143 02

Sprinkling, 1914.

7	Cronkite, Mrs.	Bridge	10 Part H	$3 25
8	Fenwick, W. L.	"	Part 9	1 75
20	Connolly, Mrs. T.	"	Part 2	1 75
32	Blackwell, J.	"	Part 9	2 50
34	Hallam, A.	"	10	2 50
44	Blackwell, J.	"	Part 14	2 50
53	Linwood, Miss I.	"	20	5 00
54	Johnston, Annie	"	21	5 00
59	Newman, W. H.	"	Part 4, 5	2 00
64	Menzie, Frank	"	5	3 00
65	Menzie, Frank	"	4	1 00
82	Willox, H.	"	3	3 00
83	Coyle, Margaret	"	2	3 00
84	Davenport, C. W.	"	1	3 00
86	Ryan, T. N.	"	5	3 00
106	Hawes Von Gal Hat Co.	Clifton Ave.	11-12	5 00
118	Simpson, H. E.	"	3	2 50
123	Battle, T. F.	Front.	74	2 50
125	Rielly, M. B.	"	136-137	5 70
129	Breman, E. H.	Clifton Ave.	6	25
150	Brown, Elizabeth	Huron	Part 12	5 00
171	Calvert, Mrs.	"	2	2 50
173	Hamilton, W. J.	"	16	3 00
185½	Gibson, Mrs. R.	"	9	2 50
186	Ellis, John	Welland Ave.	7	7 50
187	Dawson, John	"	8	7 50
188	Hamilton, W. J.	"	Part 16	5 00
190	Styles, S.	"	Part 1	2 50
224	Cole, E. S.	Erie	Part 3	1 25
229	Hewson, Wm.	"	Part 1	1 05
235	Brown, Mrs. M.	Queen	13, 14, 15	7 50
239	Badger, Geo.	"	7	2 50
245	Foster, P.	"	1	2 50
266	Russnell, Mr.	"	11	2 50
272	Skinner, P. A.	"	6	2 50
274	McClire, Fred.	"	4	2 60
290	Taylor, L. H.	Erie	3	2 50
312	Clarke, Geo., Mrs.,	Morrison	32	2 50
327	Ganter, Wm.	"	10	2 50
328	Newman, Wm.	"	9	2 50
349	Robinson, John	"	4	2 50
386	McAndrew, F.	Ellis	53	2 50
387	Glynn, P. J.	"	52	2 50
393	Bealey, J. W.	"	87	2 50
412	Robertson, H. N.	Victoria Ave.	3, 4, Part 22	8 05
414	Barry, Mrs. M.	"	1	2 50
421	Newman, W. H.	"	35	2 85
422	McNutty, Mrs. M.	"	36	2 85

Sprinkling, 1914.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
430	Rielly, W. B.	Simcoe St.	Part 137	$5 00
439	Dawson Bros.	"	155	3 00
442	Robinson, John	"	158	2 50
454	Taylor, F. H.	St. Lawrence	105	9 15
455	Taylor, F. H.	"	104	7 50
456	Brown, Mrs. H.	"	14	2 25
471	Brown, Mrs. H.	Ontario Ave.	Part 8	5 00
474	Dolan, John.	"	1	7 50
479	Hoey, Ed.	Ontario Ave.	61	2 50
491	Udell, S.	St. Clair Ave.	Part 119	35
520	Dawson Bros.	River Rd.	A	9 35
523	Hartwell, Mrs.	"	Part 102	2 50
526	Goold, Mrs. Wm.	"	Part 2	2 50
532	Rothery, J. C.	"	2-46 A	7 40
552	Bender, H.	"	17-18	5 00
555	Goold, Mary E.	"	11	2 50
564	J. Robinson & Sons	"	Part 3	2 75
570	Williams, H.	"	109	2 50
573	Saddler, John	Victoria Ave.	171	3 75
574	Dawson, John	"	172	3 75
581	Willmott, C. R.	"	Part 109	11 00
585	Willmott, C. R.	"	Part 109	13 00
594	Skinner, P. A.	"	29-H	7 50
605	Dingman, Mrs. E.	"	156	2 70
606	Dingman, Mrs. E.	"	157, 158	5 45
609	Atkins, John	"	104	2 70
618	Boyle, Miss J. K.	"	427	4 00
631	Thorburn, A. C.	"	123	1 00
638	Jones, Walter	"	136	1 30
647	Edwards, Wm.	"	450	50
656	Pitt, T. L.	"	492, 493	5 00
661	Wambold, Mrs. E. J.	"	514, 515	5 00
665	Stuart, J. H.	"	2	2 00
686	Clement, R.	"	141	2 50
688	Halliday, J. J.	Queen	11	2 50
694	Hoey, W.	"	Part 1	5 00
696	Kelly, Ed.	"	16	2 50
699	Brydges, Mrs.	"	13	2 50
703	Lipponcott, Mrs. M. A.	Ferry Rd.	Part 102, 106	15 00
712	Walker, John	"	3	2 50
716	Bullock, A. E.	"	6	3 30
717	Fralick, M. P.	"	5	2 70
723	Goold, Mrs. E.	"	18	3 50
726	Lockhart, Jas.	"	41	2 50
736	Hill, H.	"	15	5 00
743	Cadham, J. G.	"	10	5 45
745	Miller, Geo.	"	8	3 20
759	Ferguson, Wm.	"	5	1 50
782	Myers, M.	"	Part 1	1 75
786	Salit, M.	"	Part 10	2 65
790	Seigel, S.	"	Part 10	2 00
796	Allan, M. J.	"	4	6 50
810	Woolnough, Ann	Victoria Ave.	117	1 25
810	Lipponcott, Mrs. M. D.	"	117	6 75
818	Bullock, A. E.	Clark St.	6	6 50
819	Shainholdts, J.	"	8	2 65
823	Smithurst, J.	"	16	2 65
831	Thomas, C. P.	Main	Part 6	50
833	Woolnough	"	Part 5	2 10
836	McGarry, Mrs. Jas.	"	3	3 25
838	Butters, Jas.	"	1	6 65
840	Doran, Mrs. Wm.	"	Part 1	1 25
847	Cook, Dr.	"	5	3 95

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
856	Shaw, Mrs. A.	Main	Part 11, 12	$3 00
866	Thorburn, A. C.	"	Part 146	3 30
868	Cadham, J. G.	"	20	13 20
876	Misener Bros.	"	H	2 25
887	Garner Bros.	"	9	3 05
892	Ford, Jos.	"	4	1 40
894	Woolnough, A. M.	"	2	1 65
901	Willox, Mrs. J.	"	Part 5	2 70
902	Willox, Jas.	"	Part 5	5 40
907	Moore, A. B.	"	2	2 55
911	Pardoe, W.	"	Part 8	1 45
914	Kennedy, H.	"	Part 10	4 65
916	Pope, Miss A.	"	11	6 60
931	Thompson, Dr.	Lundy's Lane	Part 1	3 45
938	McKenzie, Miss	"	9-10	7 35
943	Lowell, J., Estate	"	Part 7	4 10
944	Cadham, J. G.	"	Part 7	5 95
953	Butters, Jas.	"	Part 1	8 75
955	Skinner, J. A.	Barker	1	4 90
957	Damude, F.	"	4	2 50
961	Cadham, J. G.	"	Part 7	1 90
962	Waltho, D. H.	"	Part 7	2 25
978	Crane, S.	"	Part 13	2 25
978	Stinson, R.	"	Part 13	2 25
982	Forde, Jas.	"	Part 7	4 00
983	Geary, R. W.	"	Part 7	2 05
988	Crane, S. D.	"	Part 143	3 35
990	Smith, J. V.	"	Part 143	3 05
998	Symmes, Mrs. J. T.	Culp	4 to 7	9 00
1000	Masters, M. B.	"	10 to 14	9 00
1003	Harrison, I.	"	Part 16	2 40
1005	Effrick, W. L.	"	Part 16	2 35
1012	Cadham, J. G.	"	6	3 25
1019	Lowell Estate	"	Part 1	5 95
				$551 55

Summary.

Sprinkling for the year	1909	$49 00
" "	1910	24 38
" "	1911	21 25
" "	1912	34 38
" "	1913	143 02
" "	1914	551 55
		$823 58

Pavements, 1911.

Roll No.	Name of Person Assessed.	Street or Avenue	Lot No.	Amount.
25	Cronkete, Mrs	Bridge	10-H	$47 60

Pavements, 1912.

75	Brown, Mrs. M.	Queen	13-L	$18 55
77	Brown, Mrs. M.	"	15-L	18 55
				$37 10

Pavements, 1913.

12	Fenwick, W. L.	Bridge	Part 9	$13 97
69	McClire, Fred.	Queen	4-K	18 14
70	McClire, Fred.	"	5-K	74
75	Brown, Mrs. M.	"	13-L	18 55
77	Brown, Mrs. M.	"	15-L	18 55
94	Thorburn, A. C.	Centre	Part 123	12 02
				$81 97

Pavements, 1914.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
12	Fenwick, W. L.	Bridge	Part 9	$13 97
13	Cronkete, Mrs.	"	9	5 98
14	Cronkete, Mrs.	"	10	19 95
41	Hewson, Wm.	Erie	1-H	7 05
46	Cole, E.	"	3-G	8 06
69	McClire, Fred.	Queen	4-K	18 14
70	McClire, Fred.	"	5-K	74
72	Skinner, P. A.	"	6-K	18 55
75	Brown, Mrs. M.	"	13-L	18 55
76	Brown, Mrs. M.	"	14-L	18 55
77	Brown, Mrs. M.	"	15-L	18 55
92	Surburg, J. A.	Centre	18	31 16
95	Thorburn, A. C.	"	Part 123	5 84
99	Anderson, J. B.	"	131	5 45
100	Smith, H. W.	"	90	5 45
126	Menzie, Frank	Fourth	12	10 45
128	Menzie, Frank	"	10	10 45
129	Menzie, Frank	"	9	10 45
130	Menzie, Frank	"	8	10 45
131	Menzie, Frank	"	7	10 45
139	Menzie, Frank	"	31	28 22
143	Menzie, Frank	"	36	10 23
144	Menzie, Frank	"	37	10 23
145	Menzie, Frank	"	38	10 23
146	Menzie, Frank	"	39	10 23
147	Menzie, Frank	"	40	10 23
149	Menzie, Frank	"	42	10 23
152	Menzie, Frank	"	45	10 45
154	Menzie, Frank	"	47	10 45
155	Menzie, Frank	"	48	10 45
159	Menzie, Frank	"	52	10 45
160	Menzie, Frank	"	53	10 45
164	Gehan, R.	McRae	142	11 14
166	Stuart, J. H.	"	144	16 71
171	Smith, E. D.	"	108	12 74
174	Preston, H.	"	111	16 71
175	Preston, H.	"	112	15 12
176	Preston, H.	"	67	15 12
177	Preston, H.	"	68	16 71
181	Halcombe, W. G.	"	72	12 74
182	Burrows, S. W.	"	25	12 10
188	Smith, A. G.	"	31	14 75
198	Winterton, M.	"	146	16 71
205½	Mullen, Mr.	"	114	16 71
209	Glendening, C. E.	"	64	16 71
210	Stuart Bros.	"	63	16 71
212	Fenwick, W. C.	"	61	16 71
213	Fenwick, W. C.	"	60	16 71
214	Fenwick, H.	"	59	13 52
222	Kennedy, A. P.	"	51	16 07
223	Morphy, John	"	50	16 07
226	Masters, W. B.	"	47	16 71
228	Masters, W. B.	"	45	16 71
234	Robertson, H. M.	Jepson	7	10 38
235	Robertson, H. M.	"	8	8 31
236	Robertson, A. B.	"	9	8 31
241	Gates, J. C.	"	37	10 38
255	Marsh, J. T.	"	17	8 31
258	Phemister, Wm.	"	14	9 53
262	Hobson, Ada	"	46	11 20
263	Badger, Geo.	"	45	9 53
264	Badger, Geo.	"	44	11 20
275	Johnson, C. V.	South	4	8 77
285	Skinner, P. A.	"	Part Block 5	54 94
				$864 13

Summary.

Year 1911	$47 60
" 1912	37 10
" 1913	81 97
" 1914	864 13
	$1,030 80

Sidewalks, 1909.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
181	J. E. Hutchings, N.S.T. Ry.	Bridge	1-1	$4 86
791	Bowman, J. W.	Simcoe	42	4 88
1200	Watson Bros.	Victoria Ave.	37 I	1 88
1234	Skinner, P. A.	"	28	1 87
1235	Skinner, P. A.	"	H	3 73
1350	Robertson, A. M.	"	Part 22	2 70
2136	B. E. Church	Delaware	17	3 25
2180	Mingo, S.	Seventh	815	1 45
2636	Bench, J.	Oak	Part 31	4 26
2666-7-8	Smith Estate	Ellen	61-62-63	5 79
2669 to 2672	Rothery & Rielly	Ellen	64-65-66-67	9 00
2866	Ellis, George	McDougall	210	1 45
				$45 12

Summary.

Year 1909	$45 12
" 1910	35 26
" 1911	34 44
" 1912	130 90
" 1913	387 07
" 1914	1,366 71
	$1,999 50

Sidewalks, 1910.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
986	Bowman, J. W.	St. Clair	13	$5 14
1472	Depotty, M.	May Avenue	Part 15	0 50
1920	McLean, James	Roberts	553	1 62
2569 to 2670	Rothery & Rielly	Ellen Avenue	64, 65, 66, 67	9 00
2706	Rothery & Rielly	"	130	1 93
2708	Rothery & Rielly	"	128	2 03
2709	Bell, T.	"	127	11 55
2906	B. M. E. Church	Grey	Part 3	1 32
3005	R. Pretrulle	Sixth	830	2 17
				$35 26

Sidewalks, 1911.

1935	Redpath, Geo.	Roberts	521	$2 17
2160	Wattho, P. H.	Summer	5	1 69
2180	Mingo, S.	Seventh	815	1 45
2494	Skinner, O. A.	Benson	Part H	5 74
2669 to 2672	Rothery & Rielly	Ellen Ave.	64, 65, 66, 67	9 00
2912	Warner, W.	Grey	42	4 89
3261	Townshead, Mrs.	North	10	6 67
3406	Misener Estate	Main	Part 130	0 90
2709	Lewis, T. B.	Ellen	127	1 93
				$34 44

Sidewalks, 1912.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
283	Brown, Mrs. H.	Queen	15 Q.	$2 74
449	Ford, Maria	Park	5	1 98
473	Robertson, W. W.	Centre	129	1 52
563	Brown, Mrs. M.	Ontario Ave.	1 Q.	3 85
572	Marshall, W. W.	Ontario Ave.	75	5 31
595	Robinson, John	Morrison	4	1 70
732	Brown, Mrs. M.	Ellis	189	0 57
782	Robinson, John	Simcoe	15	1 70
824	Brown, Mrs. M.	"	14	11 04
924-5-6	Brown, Mrs. M.	Huron	1, 2, 5	5 75
976	Ditmars, George	St. Clair Ave.	3	5 14
1090	Brown, Mrs. M.	St. Lawrence Ave.	14	1 66
1156	Brown, Mrs. M.	Buckley Ave.	14	1 71
1234-5	Skinner, P. A.	Victoria Ave.	28	5 60
1346	Barry & McMordie	"	1 H. H.	2 25
1251	Whitty, John	"	208	1 87
1469-70	Depotty, M.	May Ave.	Part 13	1 49
1472	Depotty, M.	"	Part 15	0 50
1555	Johnston, Mary A.	John	92	1 77
1571	Marshall, W. W.	Philip	75	1 71
1819	Robinson, John	Inskip	114	3 86
2081-2	Plate, John	Allen	A-6	3 56
2084-5	Plato, Jerry	"	3-4	1 64
2156	Ellis, G. W.	Summer	11	1 23
2494	Skinner, P. A.	Benson	Part H	5 74
2669 to 2670	Rothery & Rielly	Ellen Ave.	64, 65, 66, 67	9 00
2790	Robinson, John	Ryerson Ave.	91	2 29
2809	Robinson, John	"	114	2 79
3217-8	Margetts, R.	Cookman Ave.	403, 404	2 48
3234	Wilson, E.	Hunter	471	1 60
3261	Townshead, Mrs.	North	10	6 67
3262	Pope, Miss A.	"	Part 11	8 91
3356	Masters, M. B.	Ferguson	89	1 67
3341	Ormma, James	"	9	8 36
3377	Masters & Perry	"	182	2 40
3406	Misener Estate	Main	Part 130	0 90
3458	Biggar, Mrs. H.	"	Part 8	3 12
3391	Palmer, W.	Ferguson	9	2 14
2500	Ditmars, Geo.	Benson		1 34
2501	Ditmars, Geo.	"		1 34
				$130 90

Sidewalks, 1913.

60-61	Rothery & Rielly	River Road	2, 46 A	$6 74
81	Battle, T. F.	"	74	2 42
89	Robinson, John	"	Part 3	2 55
189	Davenport, Mrs.	Bridge	1, Block 3	2 23
248	Taylor, L. H.	Erie	3, E.	1 48
263	McClire, Fred.	Queen	4, K.	4 21
281-283	Brown, Mrs. M.	"	13, 15 Q	5 48
391	Simpon, E. H.	Clifton Ave.	3	1 87
447	Peer, Mrs. S.	Park	4	1 98
449	Ford, Maria	"	5	1 98
497	Thorburn, A. C.	Centre	123	6 35
563	Brown, Mrs. H.	Ontario Ave.	1 L.	3 85
572	Marshall, W. W.	"	75	5 31
595	Robinson, John	Morrison	4	1 70
632	Ganter, Wm.	"	10 V.	1 88
732	Brown, Mrs. M.	Ellis	14	0 57
782	Robinson, John	Simcoe	15	1 70
802	Messing, Eml.	"	42 Part 41	0 99
824	Brown, Mrs. M.	"	14	11 04
853	Brown, Eliza	Huron	11	3 61
924-5-6	Brown, Mrs. M.	"	1, 2, 3	5 75

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
976	Ditmars, Geo.	St. Clair Ave.	3	$5 14
1010	Styles, S.	Welland Ave.	1 P.	1 67
1090	Brown, Mrs. M.	St. Lawrence Ave.	14	1 66
1118	Johnston, J.	" "	Part 54	1 92
1156	Brown, Mrs. M.	Buckley Ave.	14	1 71
1301	Thorburn, A. C.	Victoria Ave.	123	3 05
1346	Barry & McMordie	"	1 H. H.	2 25
1390	Lipponcott, Mrs.	Ferry Road	N.	39 40
1571	Marshall, W. W.	Philip	75	1 71
1819	Robinson, John	Inskip	114	3 86
1892	McClire, Fred	Old Market Sq.	4	1 88
1952	Kelly, D.	Roberts	643	2 25
2026	Bell, Joe	Stanley	6	4 25
2031	Laratte, Antonio	"	Part 2	2 70
2033	Strano, Jo.	"	A.	3 22
2036	Branco, L.	"	3	2 57
2078	Emery, Mrs. Maria	Allen	55	1 30
2081-2	Plato, John	"	A. 6	3 56
2084-5	Plato, Jerry	"	3, 4	1 64
2417	Marsh, J. F.	Jepson	17	2 49
2420	Phemister, W. H.	"	14	2 61
2443	Cadham, J. G.	Buchanan	Ra. 21	7 65
2494	Skinner, P. A.	Benson	H.	5 74
2500-1	Ditmars, Geo.	"	2, 3	2 68
2528	Lundy's Lane Rifle Assn.	Temperance	1	1 39
2534-5-6	Ellis, Geo. W.	"	1, 2, 3	3 85
2669 to 2972	Rothery & Rielly	Ellen Ave.	64, 65, 66, 67	9 00
2748	Hetherington, Mrs. C.	South	52	2 25
2761	Goodes, Fred.	"	Part 61	1 55
2790	Robinson, John	Ryerson Ave.	91	2 29
2809	Robinson, John	" "	114	2 79
2844	Miller, L. N.	" "	124A	2 63
2853	Lalor, F. R.	" "	56	2 02
2906	B. N. E. Church	Grey	Part 3	1 32
2911	Green, H. J.	"	43	1 57
2936	Beaumont, Jos.	Huvywood	136	1 55
2940	O'Donnell, Jos.	"	140	1 55
2941	O'Donnell, Jos.	"	141	1 55
3165	Minor, Geo.	Stamford	95	1 32
3166	Minor, Geo.	"	96	1 51
3167	Minor, Geo.	"	97	1 51
3170	Jackson, W.	"	100	1 32
3217-8	Margetts, R.	Cookman Ave.	403, 404	2 48
3254	Power City Land Co.	North	53	3 19
3255, 6, 7	Thorburn & Ellis	"	1, 2, 3	3 80
3260	Thorburn & Ellis	"	6	1 23
3261	Townshead, Mrs.	"	10	6 67
3262	Pope, Miss Annie	"	11	8 91
3302	Richardson, Thos. A.	Joe	9	1 29
3341	Odmma, James	Ferguson	9	8 36
3372, 3, 4	Hamslure, Miss A.	"	159, 160, 161	5 57
3377	Masters & Perry	"	182	2 40
3387	Jay, Joseph	"	13	2 28
3391	Palmer, W.	"	9	2 14
3399	Pope, Miss A.	Main	11	2 54
3406	Misener Est.	"	Part 130	90
3416	Butters, Jas.	"	1	2 56
3430	Shaw, Miss A.	"	Part 11, 12	1 19
3438	Thorburn, A. C.	"	Part 43	1 27
3441	Kennedy, H. B.	"	10	1 79
3444	Pardoe, W.	"	8	71
3453	Willox, Mrs. Jas.	"	5	1 04
3453	Willox, Chas.	"	5	2 08
3476	Cadham, Jos.	"	20	5 09
3535	Menzie, Frank	Fourth	31	7 76
3569	Ridell, Geo.	"	92	1 39
3570	Warner, H.	"	93	4 16

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot. No.	Amount.
3586,7	Public School	Fourth	16, 17	$4 56
3596	Rarelly Miss	Nelson	51	1 62
3644, 5	Langley, J.	McRae	111, 112	4 20
3687	Sykes, G. A.	"	283	2 24
3688	Sykes, G. A.	"	282	2 24
3696	Morphy, John	"	50	2 77
3709	Stuart Bros.	"	63	2 92
3731	Johnston, Miss	"	203	3 28
3733	Ditmars, Geo.	"	205	2 92
3735	Drew, J. W.	"	207	2 92
3742	Langley, J.	"	214	2 92
3746	Langley, J.	"	266	2 92
3753	Hastings, H. B.	"	273	2 92
3758	Belger, J.	"	278	2 92
3759	Belger, J.	"	279	2 92
3784	Blundell, H.	Brock	310	1 45
3790	O'Donnell, Jas.	Ottawa	290	4 10
3791	O'Donnell, Jas.	"	291	1 37
3792	O'Donnell, Jas.	"	292	1 37
3833	Misener, F. B.	Second	76	1 54
3838	Fenwick, H.	"	59	4 67
3853	Davenport, C. W.	"	1	5 95
3895	Sanson, D.	Third	51	2 36
3909	Allan, N. J.	"	63	2 36
3917	McMurray, W. J.	"	69	2 42
3931	Prustman, Mrs. J.	"	11	2 13
1214	Dawson, John	Victoria Ave.	173	60
1782	Lydeard, Mrs.	Epworth	190	33
3793	Masters, W. B.	Ottawa	293	1 37
3794	Masters, W. B.	"	294	1 37
3795	Masters, W. B.	"	295	1 37
3796	Masters, W. B.	"	296	1 37
3797	Masters, W. B.	"	297	4 10
				$387 07

Sidewalks, 1914.

24	Goold, Mrs. Mary E.	River Road	11	$2 32
30	Bender, H.	" "	17	2 32
31	Bender, H.	" "	18	2 32
60	Rothery, J. C.	" "	46-A	2 82
61	Rothery, J. C.	" "	2	3 92
67	Goold, Mrs. Wm.	" "	2	2 38
69	Hartwell, Mrs.	" "	2	2 43
74	Dawson Bros.	" "	A	8 65
78-79	Reilly, W. B.	" "	136-137	5 46
81	Battle, T. F.	" "	74	2 42
89	Robinson, John	" "	3 Part B	2 55
96	Williams, Harry	" "	Part 109	39
126-127	Cronkite, Mrs. A.	" "	9-10-H	5 85
135	Cronkite, Mrs. A.	" "	9-10-H	4 52
145	Connolly, Cath.	" "	2	1 31
157	Blackwell, Mrs.	Bridge	9	1 87
164	Newman, W. H.	"	5	2 21
168	Menzie, Frank	"	4-II	72
169	Menzie, Frank	"	5-II	2 21
188	Ryan, T. M.	"	5-II	2 23
189	Davenport, Mrs.	"	1	2 23
190	Coyle, Mrs. M.	"	2	2 23
191	Willox, H.	"	3	2 23
207	Blackwell, J.	"	14	2 11
216	Linwood, I.	"	20	2 11
217	Johnston, Mrs. Annie	"	20, 21, 22	7 17
223	Hewson, Wm.	Erie Ave.	1-H	1 89
229	Cole, E. S.	" "	3-G	2 25

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
246	Cole, Wm.	Erie Ave.	8-I	$2 20
248	Taylor, L. H.	" "	3-E	1 48
263	McClive, Fred	Queen	4-K	4 21
269	Russnell, J. A.	"	11-CC	2 74
281	Brown, Mrs. M.	"	13-L	2 74
282	Brown, Mrs. M.	"	14-L	2 74
283-300	Brown, Mrs. M.	"	15-L	3 51
286	Badger, Geo.	"	70	2 74
301	Place, Wm.	"	1-P	1 52
305	Van Gal Hat Co.	"	11-F	6 52
320	Halliday, John	"	11	2 21
332	Misener, F. B.	"	10	1 10
340	Hoey, Thos.	"	1-W	3 67
336	Brydges, Mrs. E. M.	"	13-W	2 25
339	Kelly, P.	"	16-W	2 25
362-3	Van Cal Hat Co.	Clifton Ave.	10, 11-F	3 52
391	Simpson, H. E.	" "	3	1 87
404	Hewson, Wm.	Park	1-H	15
434	Faurot, Wm.	"	4	2 39
438	Newman, W. H.	"	14 X	2 25
447	Peer, Susan	"	4	1 98
449	Ford, Maria	"	5	1 98
473	Robertson, W. W.	Centre	129	1 52
474	Thorburn, A. C.	"	129	8 52
476	Smith, H. W.	"	90	1 51
479	Smith, H. W.	"	90	79
477	Anderson, J. B.	"	90	1 57
495	Anderson, J. B.	"	90	1 12
480	Anderson, J. B.	"	91	1 54
492	Surbrug, J. W.	"	18	5 44
498	Thorburn, A. C.	"	123	1 21
563	Brown, Mrs. M.	Ontario Ave.	1-L	3 85
572	Marshall, W. W.	" "	75	5 31
595	Robinson, John	Morrison	4	1 70
601	Glynn, P.	"	5-M	1 10
605	Dolan, John	"	2-M	1 89
606	Dolan, John	"	1-M	1 89
631	Newman, Wm.	"	9-V	1 88
632	Ganter, Wm.	"	10-V	1 88
659	Clark, Miss G.	"	32	1 89
673	Jackson, Mr.	"	28	1 57
671	McGrail, Pat	"	9-V	99
712	Bealey, John	Ellis	87	1 84
732	Brown Est.	"	189	57
742	Glynn, P.	"	52	1 98
743	McAndrew	"	53	1 98
764	Reilly, W. B.	Simcoe	137	3 40
782	Robinson, John	"	15	1 70
785	Dawson Bros.	"	15	2 11
787	Brown, Mrs. J. P.	"	44	1 48
788	Brown, Mrs. J. P.	"	44	4 88
801	Gress, Mrs. Geo.	"	42, Part 41	98
802	Messing, Eml.	"	42, Part 41	99
805	Robertson, H. M.	"	39	2 96
811	Miller, Frank	"	121	1 48
812	Miller, Frank	"	120	50
820	Jarvis, Thos.	"	Part 110	1 65
823	Thompson, A.	"	15	5 52
824	Brown, Mrs. M.	"	14	11 04
853	Brown, Eliza	"	119	3 61
884	Calvert, Mrs.	Huron	2-Q	1 88
886	Gibson, Mrs. R.	"	9-O	1 84
901	Hamilton, W. J.	"	11-P	2 20
904	Dawson, John	"	8	1 87
906	Cadham, J. G.	"	10	1 87
911	Doig, David	"	7	1 87
919	Sweet, Wm.	"	5-V	2 33

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
924, 5, 6	Brov ٦, Mrs. M.	Huron	1, 2, 3	$5 75
927	Emery, Thos.	"	3	1 15
933	Kelly, Ed.	"	7	5 80
956	Foster, Peter	St. Clair Ave.	10	5 53
972	Hopkins, J.	" "	50	1 00
976	Ditmars, Geo.	" "	3	5 14
996	Cole, E. S.	" "	Part 43	1 64
1010	Styles, S.	Welland Ave.	1-P	1 67
1012	Hamilton, W. J.	" "	16-P	3 32
1013	Jewell, Irene	" "	1-Q	4 97
1015	Lapier, F.	" "	7-S	3 32
1016	Ellis, Miss C.	" "	7-S	84
1016	Flaturty, Mrs.	" "	7-S	83
1018	Doig, David	" "	7-R	2 49
1019	Moran, Jas.	" "	7-R	1 25
1052	Hallam, H.	" "	10-E E	5 38
1055	Pollard Mfg. Co.	" "	B B-1	2 45
1069	Wagner, Mrs.	" "	123	3 34
1090	Brown, Mrs. M.	St. Lawrence Ave.	14	1 66
1094	Clark, Jas.	" "	Part 6	1 34
1101	Mitchell, P.	" "	Part 1	3 19
1109	Lalor, R. T.	" "	56	2 41
1116	Robertson, H. M.	" "	Part 39	3 61
1117	Embleton, A.	" "	Part 39	1 80
1117	Wilson, Miss G.	" "	Part 39	1 80
1121	Newman, W. H.	" "	Part 54	2 40
1147	Homan, Walter	Buckley Ave.	5	1 84
1150	Homan, Walter	" "	8	1 84
1156	Brown, Mrs. M.	"	14	1 71
1157, 8, 9	Thompson, A. A.	" "	15, 16, 17	5 82
1177	Halliday, John	" "	11-X	6 62
1198	Newman, W. H.	Victoria Ave.	35-I	1 88
1199	McNutty, Mary	" "	36-I	1 88
1214	Dawson, John	" "	173	2 34
1215	Saddler, John	" "	172	1 74
1233	Miller, Mrs. F.	" "	29	1 87
1235	Skinner, P. A.	" "	H	3 73
1246-7	Duigman, I. C.	" "	158-157	4 10
1256	Boyle, Misses C. and J.	" "	427	2 98
1277, 8	Pitt, F. L.	" "	493-492	3 74
1294	Jones, Walter	" "	Part 136	1 00
1301	Thorburn, A. C.	" "	Part 123	1 50
1303	Lippincott, Mrs.	" "	117	5 38
1314	Dymond, A.	" "	5	2 04
1322	Baldwin, Wm.	" "	12	2 04
1332-3	Dell, A.	" "	Part 17, 18	2 00
1336	O'Neil, P. H.	" "	16	2 40
1337	O'Neil, P. H.	" "	17	2 40
1338	Doyle, Mrs. A.	" "	1	2 40
1339	Doyle, Mrs. A.	" "	2	1 00
1346	Barry & McMordie	" "	1-H H	2 25
1348	Robertson, H. M.	" "	3-H H	2 25
1349	Robertson, H. M.	" "	4-H H	2 25
1350	Robertson, H. M.	" "	Part 22	2 70
1355, 6	Hoey, Thos.	" "	1. 2-W	4 02
1361	Clement, R.	" "	141	1 99
1371	McDonald, O.	" "	1	1 70
1390-2	Lippincott, Mrs.	Ferry Rd.	102, 6	41 06
1402	Newman, W. H.	Maple	Part 35	4 50
1404	Newman, W. H.	"	11	6 75
1469	Depoty, M.	May Ave.	Part 13	1 16
1472	Depoty, M.	"	Part 13	50
1473	Pritchard, H. C.	"	Part 15	1 16
1541	Goold, Mrs. M. E.	John	11	4 94
1565	Bender, H.	Philip	18	4 44
1568	Stuckey, Sam	"	72	1 71
1571	Marshall, W. W.	"	75	1 71

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
1589	Kelly, D.	Kitchener	541	$1 83
1654	Kelly, Mrs. D. W.	Walnut	454	1 73
1656	Oliver, Thos.	"	456	1 73
1664	Hague, J.	"	464	1 73
1686	Newman, W. H.	First	5	5 80
1682	Surburg, J.	Walnut	1	3 00
1686	Newman, W. H.	First	7	2 23
1713	Shepard, Geo.	"	12	43
1715	Newman, W. H.	"	10	2 24
1714	Newman, W. H.	"	11	2 24
1716	Newman, W. H.	"	9	2 24
1717	Newman, W. H.	"	8	2 24
1755	Menzie, Frank	Second	5	6 98
1756	Newman, W. H.	"	6	2 65
1757	Newman, W. H.	"	7	2 65
1759	Will, W. W.	"	9	1 33
1793	Smith, Mrs. S. C.	Epworth	201	1 70
1819	Robinson, John	Inskip	114	3 86
1829	Misener, C.	"	440	1 54
1859	Goold, Mrs. M. E.	Seneca	Part 2	7 04
1883	Wilson, Mrs. F.	Clark Ave.	33	2 65
1892	McClire, Fred	Old Market Sq.	4	1 88
1904	Stuart	Roberts	507	1 62
1924	Gallinger, L. M.	"	557	2 29
1943	Wilkinson, S. H.	"	599	2 25
1946	Green, A. W.	"	602	2 25
1948	Tedd, John	"	604	2 25
1952	Kelly, D.	"	643	2 25
1953	Olineth, John	"	644	2 25
2004	Lockhardt, J.	Stanley	41	4 00
2007	Dalton, F. E.	"	63	1 44
2014	Nelson, Pitton	"	7	3 87
2015	Plato, B.	"	6	1 76
2016	Gross, Mary E.	"	Pt. Ra-24	2 79
2017	Buchanan Est.	"	1	1 82
2018	Buchanan Est.	"	2	1 80
2019	Buchanan Est.	"	3	5 30
2020	Cadham, J. G.	"	1	4 25
2021	Cadham, J. G.	"	Part 2	2 12
2022	Tugby, Thos.	"	Part 2	2 13
2023	Tugby, Thos.	"	3	4 25
2024	Tugby, Thos.	"	4	4 25
2025	Tugby, Thos.	"	5	4 25
2026	Booth, Frank	"	6	4 25
2031	Larette, Antonio	"	Part 2	2 70
2032	Borelli, Natali	"	Part 2	5 40
2033	Mundia, Mark	"	A	3 22
2036	Beanco, Lewis	"	3	2 57
2033	Strano, Joe	"	A	3 22
2078	Emery, Marie	Allen	55	1 30
2037	White, Lewis	Stanley	2	2 57
2081	Plato, John	Allen	A	1 78
2013	Dalton, F. E.	Stanley	57	1 53
2082	Plato, John	Allen	6	1 78
2084	Plato, John	"	4	1 30
2085	Plato, John	"	3	0 34
2110	Forde, J.	Main	4	1 20
2152	Fischer, Oscar	Summer	7	1 23
2156	Ellis, G. W.	"	11	1 23
2189	Dawson Bros.	Seventh	824	1 33
2228	Andrew, E.	Palmer	414	3 31
2229	Shainholdts, E.	"	384, 385	5 08
2233	Gribble, F. J.	"	1	6 86
2272	Heximer, John	McGrail	96	1 50
2277	Heximer, Harry	"	101	1 67
2281	Surburg, J. W.	"	105	1 67
2287	Surburg, J. W.	"	109	1 60
2288	Surburg, J. W.	"	110	1 60

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
2289	Surburg, J. W.	McGrail	111	$1 60
2290	Surburg, J. W.	"	112	1 60
2291	Surburg, J. W.	"	113	1 60
2302	Johnston, C. P.	"	Part 48	87
2340	Masters, M. B.	Culp	5	1 78
2341	Masters, M. B.	"	6	1 78
2342	Masters, M. B.	"	7	1 78
2347	Masters, M. B.	"	12	1 78
2348	Masters, M. B.	"	13	1 78
2349	Masters, M. B.	"	14	1 72
2400	Robertson, H. M.	Jepson	7	2 01
2401	Robertson, H. M.	"	8	1 61
2402	Robertson, A.	"	9	1 61
2407	Gates, J. C.	"	37	2 01
2417	Marsh, J. F.	"	17	2 49
2420	Phemster, W. H.	"	14	2 61
2424	Hobson, Miss A. B.	"	46	3 11
2425	Badger, Geo.	"	45	2 61
2426	Badger, Geo.	"	44	3 11
2443	Cadham, J. G.	Buchanan	Range 21	7 65
2444	Buchanan, J. O.	"	34	1 68
2445	Buchanan, J. O.	"	3	1 69
2446	Buchanan, J. O.	"	24	5 10
2447	Gross, Mary E.	"	Part Ra 24	3 51
2448	Buchanan, J. O.	"	11	1 75
2449	Buchanan, J. O.	"	10	1 72
2450	Buchanan, J. O.	"	Part 9	2 53
2481	Thomas, G.	Benson	185	1 93
2488	Jennings, Thos.	"	69	2 00
2494	Skinner, P. A.	"	Part H	5 74
2500	Ditmars, Geo.	"	2	1 34
2501	Ditmars, Geo.	"	3	1 34
2503	May, W. H.	"	4	1 53
2506	Northrup, C. S.	"	Part 7	1 68
2528	Lundy's Lane Rifle Asso.	Temperance	1	1 39
2536	W. Didemus	"	3	1 48
2592	Surburg, J. W.	Lewis	18	1 93
2593	Surburg, J. W.	"	19	1 93
2594	Surburg, J. W.	"	20	1 93
2638	Smith, Mrs.	Oak	18	2 28
2669-2672	Rothery & Rielly	Ellen	64, 65, 66, 67	9 00
2688, 9	Gonder, R. M.	"	135, 136	4 50
2690, 1	Anderson, J. B.	"	120, 121	4 76
2733	Green, Geo.	South	Part 59 and 58	2 02
2736	Newman, W. H.	"	56	2 25
2737	Newman, W. H.	"	55	2 25
2738	Newman, W. H.	"	54	2 25
2744	Robertson, A. R.	"	49	2 25
2745	Gadsby, E. A.	"	50	1 13
2748	Hetherington, Mrs. C.	"	52	2 25
2755	Young, Thos.	"	72	2 32
2758	Burns, V.	"	Part 9	2 14
2768-2773	Buchanan Est.	Robinson	3 to 9	9 96
2785	Hanover, Wm.	South	5	1 51
2790	Robinson, J.	Ryerson	91	2 29
2809	Robinson, J.	"	114	2 79
2813	Stewart, Mrs.	"	237	2 05
2814	Hellisheim, Jacob	"	236	2 05
2833	Homan, Geo.	"	241	1 90
2844	Miller, L. N.	"	124-A	2 63
2853	Lalor, F. R.	"	56	2 02
2855	Kelmar, M. J.	"	59	2 02
2856	Potter, P. E.	"	61	2 02
2869	Beatty, H.	"	213	2 39
2872	Titus, G. W.	"	216	2 39
2906	B. N. E. Church	Grey	Part 3	1 32
2911	Green, H. J.	"	43	1 57

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
2936	Beaumont, Joe	Heywood	136	$1 55
2940	O'Donnell, Jas.	"	140	1 55
2941	O'Donnell, Jas.	"	141	1 55
2942	Gehan, R. A.	"	142	4 64
2944	Nichols, T.	"	161	1 55
2949	Warner, Mrs. T. C.	"	166	1 55
2965	Saunders, H. S.	Hutton	182	2 17
2999	Ernsberger, M. E.	Sixth	844	2 17
3007	Mitchell, R.	"	832	2 17
3009	Dawson Bros.	"	834	2 17
3051	Lockhart, Jas.	Ferry	41	1 85
3112	Eugen, D.	Hiram	129	3 21
3116	Reed, Thos. F.	"	106	4 11
3156	Roberts, L. N.	Stamford	15	1 43
3162	Greenup, F. J.	"	80	1 51
3163	Greenup, F. J.	"	81	1 51
3165	Minor, Geo.	"	95	1 32
3166	Minor, Geo.	"	96	1 51
3167	Minor, Geo.	"	97	1 51
3170	Jackson, W.	"	100	1 32
3171	Gibbs, G. A.	"	130	1 32
3182	Black, Mary A.	"	530	2 51
3183	Greenop, Wm.	"	531	2 51
3187	Hall, R. J.	"	565	2 51
3188	Hall, R. J.	"	566	2 51
3191	Auger, Ed.	"	569	2 51
3194	Sternburner, B.	"	572	2 51
3206	Boyle, Misses J. and K.	"	426	1 60
3207	Boyle, Misses J. and K.	"	427	1 60
3217	Margetts, R.	"	403	1 24
3218	Margetts, R.	"	404	1 24
3254	Power City Land Co.	North	53	3 19
3255	Thorburn & Ellis	"	1	1 26
3257	Thorburn & Ellis	"	3	1 28
3262	Pope, Miss A.	"	Part 11	8 91
3284	Stocks, Robt.	Banker	18	1 36
3298	Garner, James	Joe	13	1 29
3299	Garner, James	Joe	12	1 29
3345	Longworth, C. B.	Ferguson	51	1 67
3348	Masters, M. B.	"	63	1 67
3351	Masters, M. B.	"	75	1 67
3352	Masters, M. B.	"	76	2 23
3353	Masters, M. B.	"	77	1 67
3354	Masters, M. B.	"	87	1 67
3355	Masters, M. B.	"	88	2 23
3356	Masters, M. B.	"	89	1 67
3360	Masters, M. B.	"	111	1 67
3361	Masters, M. B.	"	112	2 23
3362	Masters, M. B.	"	113	1 67
3366	Masters, M. B.	"	135	1 67
3372	Hamshire, Miss A.	"	159	1 67
3373	Hamshire, Miss A.	"	160	2 23
3374	Hamshire, Miss A.	"	161	1 67
3377	Masters, M. B.	"	182	2 40
3383	Dauer, J.	"	36	2 23
3384	Masters, M. B.	"	37	2 23
3385	Masters, M. B.	"	38	3 53
3389	Ritenberg, Mrs.	"	11	2 28
3390	Ritenberg, Mrs.	"	10	2 28
3399	Pope, Miss A.	Main	11	2 54
3406	Misener Est.	"	130	90
3411	Woolnough, A. M.	"	5	82
3414	McGarry, Mrs. J.	"	3	1 25
3416	Butters, Jas.	"	1	2 56
3417	Doran, Mrs. W.	"	Part 1	68
3423	Cook, H. G. W.	"	5	37
3430	Shaw, Mrs. A.	"	Part 11, 12	1 19
3438	Thorburn, A. C.	"	Part 43	1 27

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3441	Kennedy, H. B.	Main	Part 10	$1 79
3444	Pardoe, Mr.	"	Part 8	71
3448	Morse, A. B.	"	2	98
3453	Wilox, Chas.	Main	Part 5	2 08
3453	Wilox, Mrs. Jas.	"	Part 5	1 04
3459	Garner, R.	"	9	2 66
3476	Cadham, J. G.	"	20	5 09
3518	McKnight, J. J.	Stanton Ave.	24	1 23
3517	McLean, Dan	"	22	1 23
3469	Misener Bros.	Main	H	87
3520	Brunhall, H. S.	Stanton Ave.	25	1 23
3535	Menzie, Frank	Fourth St.	31	7 76
3539	Menzie, Frank	"	36	2 52
3540	Menzie, Frank	"	37	2 52
3541	Menzie, Frank	"	38	2 52
3542	Menzie, Frank	"	39	2 52
3543	Menzie, Frank	"	40	2 52
3545	Menzie, Frank	"	42	2 52
3548	Cline, O. G.	"	45	2 59
3549	Menzie, Frank	"	46	2 59
3551	Menzie, Frank	"	48	2 59
3554	Menzie, Frank	"	53	2 59
3555	Menzie, Frank	"	52	2 59
3560	Winterton, M.	"	145	4 32
3569	Reedell, Geo.	"	92	1 39
3570	Warner, H.	"	93	4 16
3571	McMurray, G.	"	1	1 76
3572	McMurray, G.	"	2	2 22
3573	McMurray, G.	"	3	2 22
3578	Masters, M. B.	"	8	2 22
3579	Masters, M. B.	"	9	2 22
3580	Masters, M. B.	"	10	2 22
3582	Masters, M. B.	"	12	2 28
3583	Masters, M. B.	"	13	2 28
3584	Masters, M. B.	"	14	2 28
3585	Masters, M. B.	"	15	2 28
3586	Masters, M. B.	"	16	2 28
3587	Masters, M. B.	"	17	2 28
3588	Masters, M. B.	"	18	2 28
3589	Masters, M. B.	"	19	2 28
3590	Masters, M. B.	"	20	2 28
3591	Davidson, J. H.	"	21	2 38
3592	Davidson, J. H.	"	22	2 38
3596	Rearelly, Miss	Nelson	51	1 62
3598	Horning, Mrs.	"	53	1 62
3601	Lalor, F. R.	"	56	2 22
3624	Kerr, J. E.	McRae	37	4
3631	Smith, A. E.	"	31	2 13
3637	Burrows, S.	"	25	2 13
3638	Misener, F. B., Smith, A...	"	72	2 24
3642	Smith, L.	"	68	2 24
3643	Fenwick, Mrs. D.	"	67	1 96
3644	Langley, J.	McRae	112	1 96
3645	Langley, J.	"	111	2 24
3648	Lamb, J.	"	108	2 24
3653	Robertson, J. H.	"	144	2 24
3655	Gehan, R.	"	142	1 96
3680	McMasters, M. B.	"	290	1 96
3671	McMasters, M. B.	"	217	1 96
3681	Kenny, Mrs.	"	289	2 24
3683	Upper, R. J.	"	287	2 24
3685	Borque, J.	"	285	1 96
3687	Sykes, G. A.	"	283	2 24
3688	Sykes, G. A.	"	282	2 24
3691	Blackwood, A. T.	"	45	2 92
3693	Masters, W. B.	"	47	2 92
3696	Morphy, J.	"	50	2 77

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3699	O'Donnell, Jas.	McRae	53	$2 77
3707	Fenwick, W. C.	"	61	2 92
3709	Stuart Bros.	"	63	2 92
3710	Clendening, Cal.	"	64	2 92
3722	Winterton M.	"	146	2 92
3726	Dingnan Est.	"	150	2 92
3727	Dingnan Est.	"	151	2 92
3733	Ditmars, Geo.	"	205	2 92
3735	Drew, J. W.	"	207	2 92
3742	Langley, J.	"	214	2 92
3743	Bedell, S. B.	"	215	2 92
3744	Langley, J. F.	"	216	2 92
3746	Langley, J. F.	"	266	2 92
3750	Reid, Chas.	"	270	2 92
3751	Reid, Chas.	"	271	2 92
3753	Hastings, Mrs. A. B.	"	273	2 92
3754	Redney, A.	"	274	2 92
3757	Aldridge, I C.	"	277	2 92
3760	Masters, M. B.	"	280	2 92
3761	Masters, M. B.	"	281	2 92
3762	Masters, M. B.	"	330	9 15
3784	Blindell, H.	Brock	310	1 45
3788	Blindell, H.	"	314	1 45
3789	Blindell, H.	"	315	4 35
3790	O'Donnell, Jas.	Ottawa	290	4 10
3793	Dawson Bros.	"	293	1 37
3794	Dawson Bros.	"	294	1 37
3795	Masters, M. B.	"	295	1 37
3796	Masters, M. B.	"	296	1 37
3797	Marr, John	"	297	4 10
3801	Dawson Bros.	Slater	243	1 59
3806	Smith, W. E.	"	Part 247, 8	1 60
3807	Russnell, J. E.	"	Part 247, 8	1 60
3819	Russell. F. T.	Florence	184	2 11
3820	Kennedy, F.	"	185	6 32
3828	Burrows, S.	Second	25	4 61
3831	Smith, A. T.	"	77	1 54
3833	Misener, F. B.	"	76	1 54
3834	Misener, F. B.	Second	75	1 54
3837	Halcombe, W.	"	72	4 61
3846	Northrup, C. S.	"	33	1 54
3850	Ryan, I. M.	"	5	5 95
3851	Ryan, I. M.	"	6	2 38
3852	Ryan, I. M.	"	7	1 39
3853	Davenport, W. C.	"	1	5 95
3854	Ryan, T. M.	"	35	2 38
3855	Ryan, T. M.	"	34	1 39
3857	Davidson. J. H.	Fourth	24	2 37
3858	Menzie Est.	"	25	2 37
3859	Menzie sEt.	"	26	2 37
3860	Newman, A. H.	"	27	2 37
3861	Newman, A. H.	"	28	2 37
3873	Newman, A. H.	Third	17	3 54
3874	Newman, A. H.	"	Part 16	59
3875	Menzie, Frank	"	121	2 36
3898	McMurray, G.	"	54	2 36
3899	McMurray, G.	"	55	2 36
3903	Menzie Est.	"	58	2 36
3904	Menzie Est.	"	Part 32	2 36
3909	Allen, M. J.	"	63	2 36
3913	Farrell, M. J.	"	65	2 36
3917	McMurray, W. J.	"	69	2 42
3918	Edge, Mr.	"	70	2 42
3919	McMurray, W. J.	"	43	3 36
3921	Surbrug, J. W.	Lewis	1	3 43
3922	Surbrug, J. W.	"	2	2 28

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3949	Durgnan, Mrs. E.	West	158	$5 96
3951	Gribble, F. J.	Ryerson	1	5 60
3961	Burk, T.	Muir	89	3 60
3964	Moir, Wm.	"	92	1 32
3965	Moir, Wm.	"	93	1 32
3966	Arnold, E. A.	"	94	1 32
3973	Scott, H. G.	Ferguson	29	2 13
3987	Dolan, John	Ontario Ave.	1	8 55
3991	Reid, R.	"	61	2 85
4005	Pollard Mfg. Co.	Park	4	2 65
4006	Pollard Mfg. Co.	"	3	2 65
4007	Polard Mfg. Co.	"	2	2 65
4039	Reid, R.	Ellis St.	61	3 54
4041	Rothery, J. C.	Otter	Part 2	10 59
4045	Baldwin, Wm.	Second	26	2 50
4050	Fenwick, Mrs. H.	Burn Ave.	67	5 78
4066	Ellis, Robt.	Queen	5	2 33
4081	McMurray, W. J.	Bridge	203	2 47
4087	Warner, J.	Jepson	93	2 38
4088	McDonald, J.	"	94	2 38
4099	Shainholdts, E.	McDougall	383	1 67
4100	Shainholdts, E.	"	384	1 67
4101	Shainholdts, E.	"	385	2 57
4106	Lamb, J.	"	390	2 57
				$1,366 71

CITY OF NIAGARA FALLS.

Tax Arrears, 21 December, 1914.

Sewers, 1909.

Roll No.	Name of Person Assessed.	Street or Ave.	Lot. No.	Amount.
389-390	Duignan, T. C.	Victoria Ave.	157, 158	$1,59
422-423	Webb, A.	"	25-26	5 12
475	Whitty, John	"	210	97
499	Phillips, Walter	"	7-8	1 95
604	Skinner, P. A.	Queen	6	2 00
688	Hendricks, Mrs.	Huron	13	2 00
835-848	Connolly, N.	Simcoe	13-42	7 38
865	Bush Est.	Centre	Part 129	1 10
921	Bender, Hiram	Bender	128	9 12
936, 938	Bender, Hiram	"	128	7 38
1078	White, Margaret	First	25 and Part 26	4 82
1079-1080	Craig, S. A.	"	Part 26, 27	4 51
1185	Slater, I. D.	River Road	40	2 35
1330	Webb, A.	Morrison	25	2 51
1653	Skinner, P. A.	Benson	Part H	18 72
1969 to 1972	Rothery & Reilly	Ellen	64 to 67	8 00
1973 to 1978	Smith Est.	"	81, 82, 83, 61, 62, 63	10 32
2048	Wilkinson, S. H.	Hunter	474	2 00
2402	Herely, Geo.	Palmer	125	5 02
2451	Blair, J. P.	Ryerson	108	6 69
2467	Smith, John A.	"	142	18
2753	Brundage, Geo.	Ann	10	7 57
2766	Parnell Est.	Grey	3	8 94
2788	Bush Est.	Ferry Road	129	7 42
2889	McIntosh, Mrs.	Robinson	A.	3 25
2908	Baptist Church	Main	17	32
2943	Gross, Mrs. I.	Buchanan	Range 24	17 90
3141	Martin, W. H.	Ferry	3	3 90
3153	Miller, H. C.	"	56, 57, 58	4 45

Sewers, 1909.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3162	Frought, Mrs.	Ferry	Part 66	$2 88
3219	Moore, A. J.	Peer	Part 14	5 17
3447	Pesce, S.	Seventh	868	3 26
3477, 3569	Sacco, A.	Emery	Part 2	9 18
3516	Power City Land Co.	"	82	2 60
3478	Dawson & Rielly	"	A	3 25
				$183 82

Summary.

Sewers for the year 1909	$183 82
" " 1910	123 18
" " 1911	159 18
" " 1912	220 55
" " 1913	765 27
" " 1914	2,251 86
	$3,703 86

TAX ARREARS, DECEMBER 21, 1914.

Sewers, 1910.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
422-423	Webb, A.	Victoria Ave	25-26	$3 80
521	Menzie, Frank	Second	13-14	1 36
688	Hendricks, Mrs.	Huron	13	2 00
848	Connolly, N.	Simcoe	13	0 78
866	Thorburn, A. C.	Centre	Part 129	2 82
921,936	Bender, H.	Bender	Part 128	14 84
1571, 1047	Fuller, Geo.	Oak, First	17, 18	3 60
1075	Webb, A.	First	21	3 01
1081	Baldi, Mary	"	28	3 01
1443	Smith, C. B.	Falls	104	3 37
1674	McDonald, I.	Benson	70	0 75
1790		South	73	2 12
1969 to 1970	Rothery & Rielly	Ellen	65, 66, 67	6 00
2128	Karner, Miss	Roberts	520	2 00
2317	Sterber, Geo.	Hiram	123	4 07
2401	Miller, L. N.	Palmer	124-A	5 02
2753	Brundage, Geo.	Ann	10	7 57
2765	B. N. E. Church	Gray	Part 3	0 56
2766	Parnell, Est.	"	Part 3	5 69
2783	Little, C. B.	"	14	0 14
2788	Bush, Est.	Ferry Road	129	7 42
2800	Harrison, T.	Victoria St.	16	3 24
2838	Symmes, Mrs. H. C.	Culp	1	4 00
2866	Cadham, J. C.	Robinson	4	3 00
2922	Potter, Tom	Buchanan	15	3 31
3024	Jones, C. H.	Barker	7	2 93
3234	Misener, Est.	Pear	13	4 33
3427	Rothery & Rielly	Magdalen	10	10 73
3447	Pesce, A.	Seventh	868	3 26
3478	Dawson & Rielly	Emery	A	3 25
3483	Purman, Chas. C.	"	14	2 60
3516	Power City Land Co.	"	82	2 60
				$123 18

TAX ARREARS, DECEMBER 21, 1914.

Sewers, 1911.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
422,3	Webb, A.	Victoria Ave	25, 26	$5 12
1932,378	Webb, A.	Victoria Ave. & Ellen.	Part 129	4 00
921	Bender, H.	Bender	Part 128	9 12
936,8	Bender, H.	"	Part 128	7 38
1075	Webb, A.	First	21	3 01
1081	Baldi, Mary	"	28	3 01
1250	McKee, Matten	Morrison	19 and Part 8	0 40
1330	Webb, A.	"	25	2 51
1653	Skinner, P. A.	Benson	Part H	15 36
1969 to 1972	Rothery & Rielly	Ellen	64, 65, 66, 67	8 00
2150	Rothery & Rielly	Roberts	521	1 65
2152	Rothery & Rielly	"	510	1 65
2251	Slater, T. D.	Orchard	40	2 69
2401	Miller, L. M.	Palmer	124-A	5 02
2456	Miller, L. M.	Ryerson	64	2 03
2484	Woodsworth, R. W.	"	130	4 40
2693	Rainer, W.	Ferguson	6	1 00
2753	Brundage, Geo.	Ann	10	7 57
2766	Parnell, Est.	Grey	3	5 69
2776	Hill, Harvey	"	15	6 50
2788	Bush, Est.	Ferry Road	129	7 42
3141	Martin, M. H.	Ferry	3	3 90
3185	Martin, M. H.	"	13	3 25
3346	Waltho, D.	Summer	5	3 58
3351	Baker, S. H.	"	7	3 25
3427	Rothery & Rielly	Magdalen	39	10 73
3447	Pesce, A.	Seventh	868	3 26
3569				
3477	Sacco, A.	Emery	Part 2	9 18
3478	Dawson & Rielly	"	A	3 25
3516	Power City Land Co.	"	82	2 60
3521	Townshead, Mrs.	North	10	7 90
3541		Fifth	41	4 75
				$159 18

Sewers, 1912.

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
50 and 297	Barry, Mrs. J.	Park & Victoria	1-H H	$3 80
65	Ford, Maria	Park	5	1 66
153	Blackwell, J. T.	Bridge	14	2 00
332-333	Skinner, P. A.	Victoria Ave.	28 and Part H	6 00
423	Webb, A.	"	26	2 40
485	Whitty, John	"	208	8 59
665	Brown, Mrs. H.	Buckley Ave.	14	2 00
757,8,9	Brown, Mrs. H.	Huron	1, 2, 3	5 00
826	Robinson, John	Simcoe	15	2 00
921	Bender, H.	Bender	Part 128	9 12
936,938	Bender, H.	"	Part 128	7 38
1003	Burrows, S.	Second	25	1 80
1185	Slater, T. D.	River Rd.	40	2 35
1224	Robinson, John	Morrison	4	2 00
1330	Webb, A.	"	25	2 51
1653	Skinner, P. A.	Benson	Part H	4 68
1668	Ditmars, Geo.	"	3	0 84
1756		Third	119	0 92
1758	Menzie, Frank	"	116	2 88
1874	Gamble, Ward	Epworth	183	3 04
1969 to 1972	Rothery & Rielly	Ellen	64, 65, 66, 67	8 00
2288	McKnight, J. J.	Stanton	24	1 68
2350	Marshall, W. W.	Philip	75	6 10
2401	Miller, L. M.	Palmer	124-A	5 02

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
2445	Robinson, John	Ryerson	114	$5 54
2465	Robinson, John	"	91	3 38
2484	Woodsworth, R. W.	"	130	4 40
2635	Robinson, John	Inskip	114	4 64
2650	Pappanio, T.	Lorne	958	2 35
2691		Ferguson	63	0 82
2753	Brundage, Geo.	Ann	10	7 57
2754	Wade, Osler	"	1	2 76
2761	Noah, Sutton	Grey	B	5 62
2776	Hill, Harry	Grey & Ferry	15	6 50
2788	McR, R.	Ferry Road	129	7 42
2815	Lowell, Jas.	Culp	1	7 75
3024	Jones, C. H.	Barker	7	2 93
2295	Hill, Thos.	Stanley	6	4 30
3351	Baker, S. H.	Summer	Part 7	3 25
3429	Rothery & Rielly	Magdalen	35	3 90
3447	Pesce, A.	Seventh	868	3 26
3477	Sacco, A.	Emery	Part 2	3 90
3483	Purman, Chas.	"	14	2 60
3484	Purman, Chas.	"	17	2 60
3517	Power City Land Co.	"	83	2 60
3521	Townshead, Mrs.	North	10	4 96
3531	Fara, B.	Welland St.	847	3 45
3573	Pope, Miss A.	North	Part 11	23 23
3671	Stuart Bros.	McRae	63	3 98
3171	Roberts, Miss	Ferry	10	1 82
3478	Dawson & Rielly	Emery, North	A	3 25
				$220 55

Sewers, 1913.

297,50	Barry, Mrs. Jas.	Victoria Ave. Park	1-H H	$3 80
51	McAndrew, M.	Park	5	2 00
65	Ford, Mana	"	5 A A	1 66
120	Fenwick, W. L.	Bridge	9 H	1 40
185	Davenport, C. W.	"	1	2 40
261	Styles, Stephen	Welland	1 P	2 00
366	Thorburn, A. C.	Victoria Ave.	129	2 80
423	Webb, A.	"	26	2 40
425	French & Midforth	"	28	2 40
473	Hayes, F. W.	"	495	1 01
495	Baldwin, Thos. S.	"	12	3 25
544	Baldwin, Thos. S.	Second	26	3 28
582	Brown, Mrs. H.	Queen	13	2 00
584	Brown, Mrs. H.	"	15	2 00
606	McClire, Fred.	"	4	2 00
665	Brown, Mrs. H.	Buckley Ave.	14	2 00
728	Brown, Elizabeth	Huron	12	4 00
757, 8,9	Brown, Mrs. H.	"	1, 2, 3	5 00
826	Robinson, John	Simcoe	15	2 00
845	Messing, Emil	"	42	2 00
866	Thorburn, A. C.	Centre	Part 129	2 82
900	Thorburn, A. C.	"	123	13 74
970	Simpson, H. E.	Clifton	3	2 00
999	Brookfield, G. W.	Second	76	1 76
1019	Taylor, L. H.	Erie	3	2 00
1081	Baldi, Mary	First	28	3 01
1082	Baldi, Mary	"	29	3 01
1105	Battle, I. F.	River Road	74	2 00
1174	Robinson, John	"	B	3 25
1185	Slater, I. D.	"	40	2 35
1192	Morphy, John	McRae	50	3 79
1224	Robinson, John	Morrison	4	2 00
1306	Ganter, Wm.	"	10	2 00
1330	Webb, A.	"	25	2 51
1523	Brown, Mrs. M.	St. Lawrence	14	1 80
1576	Baldi, M.	Oak	30	4 79

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
1653	Skinner, P. A.	Benson	Part H	$4 21
1668	Dilmars, Geo.	"	3	84
1685	Murphy, Thos.	Epworth Circle	191	35
1700	Rearely, Miss B.	Nelson	51	1 58
1709	Thomas, Geo.	"	Part 148	40
1721	Edge, John	Third	42	2 25
1727	Gardner, E. C.	"	49	2 34
1764	Sanson, D.	"	51	2 20
1782	Hetherington, C.	South	52	2 00
1798	Goodes, Fred.	"	61	1 39
1818	Armory, —	"	Bk. 5	71
1969 to 1972	Rothery & Rielly	Ellen	64-65-66-67	8 00
2084	Rilly, Dwight	Kitchener	541	2 00
2228	Rothery & Rielly	Otter	Part 2	5 48
2258	Rothery & Rielly	Orchard	41	2 69
2286	McLean, Dan.	Stanton	22	1 68
2292	Eyat, Jos.	"	28	1 68
2350	Marshall, W. W.	Philip	75	6 10
2401	Miller, L. N.	Palmer	124 A	5 02
2445	Robinson, John	Ryerson	114	5 54
2465	Robinson, John	"	91	3 38
2484	Woodworth, R. M.	"	130	4 40
2595-6	Margetts, R.	Cookman	403-404	14 90
2635	Robinson, John	Inskip	114	4 64
2650	Pappinni, T.	Lorne	958	2 35
2665-2666	Pollard Co.	Ferguson	170-151	13 02
2708	Hamshire, Miss	"	159-160-161	6 19
2754	Wade, Osler	Ann	1	2 76
2761	Sutton, Noali	Grey	B	5 62
2765	B.N.E. Church	"	3	56
2770	Cronin, John	"	43	3 10
2776	Hill, Harvey	"	15	6 50
2786-7	Ferry Road (Bush Est.)	Ferry Road	106-102	39 11
2788	M.C.RR.	" "	129	7 42
2793	Stinson, R.	Victoria St.	Part 13-8	3 25
2803	Garner, R. N.	"		10 00
2815	Lowell Est.	Culp	1	7 75
2833	Efferick, W. L.	"	Part 16	3 05
2842	Symmes, Mrs. H. C.	"	4	2 90
2866 to 2871	Cadham, J. G.	Robinson	4 to 9	19 50
2910	Thorburn, A. C.	Main	Part 43	4 30
2913	Cadham, J. G.	"	20	17 18
2926	Cadham, J. G.	Buchanan	21	1 66
2943	Gross, Mrs.	"	Rge. 24	17 90
2953	Bullock, A. C.	Clark	6	4 56
2992	Bullock, A. C.	Ferry	6	4 30
3008	Crossley, John	Barker	Part 143	7 09
3011	Fischer, E. J.	"	Part 7	20
3018	Skinner, J. A.	"	1	6 37
3020	Damude, F.	"	4	3 25
3039	Stinson, R.	"	13	2 93
3077	Shaw, Miss A.	Main	Part 11-12	3 90
3127-3081	Butters, Jas.	"	1	13 53
3083	McGarry, Mrs. J.	"	3	4 22
3091	Misener, Est.	"	Part 130	2 93
3097	Willox, Mrs. Jas.	"	Part 5	10 54
3107	Pope, Miss A.	"	11	8 60
3109	Kennedy, A.	"	Part 10	6 05
3112	Baker, H. S.	"	Part 8	1 88
3132	Asettine, G.	Lundy's Lane	Part 6	3 19
3134	Cadham, J. G.	"	130	5 40
3143	Ferguson, Wm.	Ferry	5	1 95
3167	Ruben, H.	"	Part 1	3 19
3206	B.N.E. Church	Peer	3	1 66
3225	Henderson, Wm. H.	"	5	3 22
3269	Emery, Wm.	Allen	55	3 26
3293	Gross, Mrs.	Stanley	Rg. 24	17 51

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3295	Hill, Thos.	Stanley	6	$4 30
3307	Larat, Ioni	"	Part 2	2 08
3311	Booth, Frank	"	6	2 14
3360 to 3367	Booth, Frank	Temperance	6 to 13	16 12
3368-9	Power City Land Co.	"	48-49	3 90
3370 to 3376	Power City Land Co.	"	50-56	16 91
3379 to 3386	Booth, Frank	Spring	13 to 20	20 61
3392 to 3395	Booth, Frank	"	6-37-38-39	17 20
3444 to 3446		Seventh	885-6	8 14
3415	Carmelite Fathers	Lincoln	887	3 45
3429	Rothery & Reilly	Magdalen	35	3 90
3447	Pesce, A.	Seventh	868	3 26
3453		"	874	3 25
3569				2 64
3477	Sacco, A.	Emery	Part 2	3 90
3478	Dawson & Reilly	Emery North	A.	3 25
3480-1-2	Power City Land Co.	"	9-10-13	7 80
3483	Pierman, Chas.	"	14	2 60
3484	Pierman, Chas.	"	17	2 60
3491	Power City Land Co.	"	47-48-64 to 73-33-39-	
3516	Power City Land Co.	"	40-43-44	50 80
3517	Power City Land Co.	"	82	2 60
			83	2 60
3521	Townshead, Mrs.	North	10	4 96
2522	Thorburn & Ellis	"	6	2 50
3526	Thorburn & Ellis	"	2	2 58
3527	Thorburn & Ellis	"	1	2 58
3528	Power City Land Co.	"	53	3 25
3573	Pope, Miss A.	"	11	23 23
3575	Quaghanllo, I.	"	807	4 44
3575½	Quaghanllo, I.	"	806	2 86
3576	Thorburn, Ellis	"	1	4 28
3576½	Thorburn, Ellis	"	2	2 28
3671	Stuart Bros.	McRae	63	3 98
3682		"	111	3 98
3683		"	112	3 49
3700	Dawson Bros.	Fourth	42	2 65
3710	Dawson Bros.	"	32	2 65
3711	Dawson Bros.	"	31	2 65
3713	Dawson Bros.	"	29	2 65
3731	Bilgor, Jacob	"	16	1 95
3767-8	Menzie, Fred.	"	19-20	5 44
3778	Menzie, Frank	"	31	6 65
3779	Menzie, Frank	"	33	2 59
3804-5	O'Donnell, Jas.	Heywood	140-141	3 16
3836	Eyatt, Jos.	Terrace	28	2 30
3858	Barber, Frank	Muir	104	1 62
3569	Sacco, Antonio	Stanley St., 2 West	Part 2	2 64
				$765 27

Sewers, 1914.

1	Newman, W. H.	Park	7-8-9	$2 00
2	Newman, W. H.	"	5-6-7	5 38
22	Hewson, Wm.	"		08
43	Pollard Co.	"	4	2 00
50	Barry, Mrs.	"	1 H. H.	1 80
51	McAndrew, M.	"	5	2 00
54	McAndrew, M.	"	8	2 00
55	McAndrew, M.	"	9	2 00
59	Newman, W. H.	"	14	2 00
65	Ford, Maria	"	5	1 66
66	Peer, Susan	"	4	1 66
118-9	Cronklute, Mrs. A.	Bridge	10	2 00
119	Cronklute, Mrs. A.	"	9	60
120	Fenwick, W. L.	"	9	1 40
130	Connolly, Mrs. F.	"	2	1 40

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
153	Blackwell, J. T.	Bridge	14	$2 00
163	Linwood, I.	"	20	4 00
164	Johnson, Mrs.	"	21	2 80
171	Newman, W. H.	"	Part 4-5	1 60
174	Menzie, Frank	"	4	60
175	Menzie, Frank	"	5	2 40
184	Ryan, I. M.	"	5	2 40
185	Davenport, C. W.	"	1	2 40
186	Coyle, Mrs. F.	"	2	2 40
187	Willox, Harvey	"	3	2 40
227	Hallam	Welland Ave.	10	1 00
231	Pollard Co.	" "	1	2 00
256	Doig, D.	" "	7 R.	2 00
257	Moran, Jas.	" "	1 R.	1 50
261	Stylis, S.	" "	1 P.	2 00
263	Dawson, John	" "	8	2 00
264	Lapur, F.	" "	7	2 00
297	Harry, Mrs. J.	Victoria Ave.	1 H. H.	2 00
299-300-301	Robertson, H. N.	" "	3-4-22	5 20
310	Newman, W. H.	" "	35	2 28
311	McNutty, Mary	" "	36	2 28
316-317	Hoey, Mrs. W.	" "	1-2	4 00
331	Skinner, P. A.	" "	29	2 00
333	Skinner, P. A.	" "	H.	4 00
388-389-390		" "		
343-4-5	Dingnan, T. C.	" "	156-7-8	9 23
347	Clement, R.	" "	109	2 00
365	Lipponcott, Mrs.	" "	129	6 40
366	Thorburn, A. C.	" "	129	1 20
373	Jones Bros.	" "	Part 136	1 07
394	Dell, D.	" "	17-18	2 00
396	O'Neil, P.	" "	16	2 40
398	O'Neil, P.	" "	17	2 40
399	Doyle, Mrs.	" "	1-2	3 40
415	Dawson Bros.	" "	172	3 84
416	Saddler, J.	" "	171	2 00
417	Willmott, C. R.	" "	109	8 80
421	Willmott, C. R.	" "	109	10 28
422	Orange Hall	" "	25	2 72
425	French & Midforth	" "	28	2 40
433-4	Pitt, Theo.	" "	492-493	4 00
447	Boyle, J. & C.	" "	427	1 20
471	Boyle, J. & C.	" "	427	1 01
482	O'Donnell, Jas.	" "	2	5 60
495	Baldwin, Thos. S.	" "	12	3 25
502	Dymond, A.	" "	5	3 25
505	Menzie, Frank	Second	5	2 00
506-7	Newman, W. H.	"	6-7	4 56
513	Wills, W. M.	"	9	1 14
541	Baldwin, Wm.	"	26	3 24
551	Ellis, John	Queen	6	2 00
552	Ellis, John	"	5	2 00
558	Misener, F. B.	"	10	1 00
582-3-4	Brown, Mrs. N.	"	13-14-15	6 00
587	Badger, Geo.	"	7	2 00
599	Russnell, Mr.	"	11	2 00
604	Skinner, P. A.	"	6	2 00
606	McClive, Fred	"	4	2 00
625	Brydges, Mrs. E.	"	13	2 00
628	Kelly, Ed.	"	16	2 00
682-630	Halliday, John	"	11	4 18
656	Homan, W. S.	Buckley	5	2 00
659	Homan, W. S.	"	8	2 00
665	Brown, Mrs. N.	"	14	2 00
677-8-9	Thompson, A. A.	"	15-16-17	6 00
696	Kelly, Ed.	Huron	7	2 00
702	Cadham, J. G.	"	10	2 00
704	Dawson, John	"	8	2 00

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
705	Hamilton, J. W.	Huron	16	$2 40
719	Doig, Dand	"	7	2 00
722	Calvert, Mrs.	"	3	2 00
728	Brown, Elizabeth	"	12	4 00
756	Emery, Thos.	"	3	1 00
757-8-9	Brown Mrs. N.	"	1-2-3	5 00
760	Gibson, Mrs. R.	"	9	2 00
775	Newman, W. H.	"	5	2 00
777	Hopkins, Jos.	Simcoe	Part 110	2 00
779	Jarvis, Thos.	"	168	1 80
785	Reilly, B.	"	137	84
801	Skinner, P. A.	"	121	2 00
803	Skinner, P. A.	"	120	68
826	Robinson, John	"	15	2 00
829	Dawson Bros.	"	15	2 00
830-2	Brown, J. P. Est.	"	44	8 20
845	Messing, Emil	"	42	2 00
846	Gross, Mrs.	"	Part 41	68
897-868	Smith, H.	Centre	Part 90	3 86
869	Anderson, J. N. B.	"	90	96
880	Clesby, H. N.	"	18	1 80
898	Anderson, J. B.	"	90	2 86
902	Thorburn, A. C.	"	123	2 66
921	Bender, H.	Bender	128	27 12
936-938	Bender, H.	"	128	7 38
970	Simpson, H. E.	Clifton	3	2 00
985-986	Hawes, Von Gal. Hat Co.	"	11	4 00
998	Misener, F. B.	Second	75	1 76
999	Brookfield, G. W.	"	76	1 76
1000	Brookfield, G. W.	"	77	0 88
1003	Burrows, S.	"	25	1 80
1012	Hewson, Wm.	Erie	1	0 84
1019	Taylor, L. H.	"	3	2 00
1031	Cole, E. S.	"	3	1 00
1043	Newman, W. H.	First	5	2 00
1045	Newman, W. H.	"	7	2 28
1046	Newman, W. H.	"	8	2 28
1053	Newman, W. H.	"	11	2 28
1054	Newman, W. H.	"	10	2 28
1055	Newman, W. H.	"	9	2 28
1070	Ryan, I. N.	"	26	1 06
1072-3	Hutchings, J. E.	"	4 Part 5	4 88
1105	Battle, T. F.	Rover Road	74	2 00
1107-8	Reilly, J. N. B.	"	136-137	4 56
1113	Dawson Bros.	"	Block A	7 48
1118	Hartwell, J.	"	2	3 00
1126	Watson Fire Arms Light Co.	"	20	8 98
1139	Goold, Mrs. W.	"	11	6 37
1145-6	Bender, H.	"	17-18	10 35
1174	Robinson, John	"	B	3 25
1178	Williams, H.	"	109	4 07
1185	Stator, T. D.	"	40	2 35
1187	Bowman, Thos. H.	McRae	45	3 98
1189	Martin, Jas.	"	47	3 98
1193	Morphy, John	"	51	3 79
1195		"	53	3 79
1201	Burrows, S.	"	25	3 79
1207	Smith, A. T.	"	31	3 79
1224	Robinson, John	Morrison	4	2 00
1226	Dolan, John	"	1	2 00
1227	Dolan, John	"	2	2 00
1231	Glynn, P.	"	5	1 20
1275	Willmott, C. R.	"	25	39 34
1306	Gantor, Wm.	"	10	2 00
1307	Newman, W.	"	9	2 00
1320	Clark, Mrs. Geo.	"	32	2 00
1328	Jackson, Geo.	"	28	1 60

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
1330	Orange Lodge	Morrison	25	$2 51
1332	Willmott, C. R.	"	Blk. 8	11 53
1356	Bealey, John	Ellis	87	2 00
1364	McAndrew, M.	"	53	2 00
1365	Glynn, P.	"	52	2 00
1398	Reid, R.	Ontario	61	2 00
1404	Dolan, John	"	1	2 00
1486	Whitty, Mrs.	St. Clair	8	2 00
1523	Brown, Mrs. N.	St. Lawrence	14	1 80
1535	Clark, Jas.	"	6	1 48
1542	Robertson, H. M.	"	39	2 50
1543	Embleton, A.	"	39	1 25
1544	Wilson, Miss Grace	"	39	1 25
1555	Winterton, N.	"	67	2 00
1599	Newman, W. H.	Maple	35	84
1601	Newman, W. M.	"	11	2 00
1653	Skinner, P. A.	Benson	11	2 40
1662	Thomas, Geo.	"	185	2 00
1668	Ditmars, Geo.	"	3	84
1675	Jennings, Thos.	"	69	2 00
1679	May, W. H.	"	4	1 60
1693	Smith, Mrs. S. C.	Epworth	201	3 36
1700	Rarely, Miss B.	Nelson	51	1 58
1702	Horning, Mrs. E.	"	53	1 58
1705	Rigg, Geo.	"	56	78
1709	Thomas, Geo.	"	Part 148	1 54
1714	Allan, M. J.	Third	35	2 20
1717	Farrell, Mrs.	"	38	2 20
1720	McMurray, W. J.	"	41	2 25
1721	Edge, John	"	42	2 25
1722	McMurray, W. J.	"	43	3 12
1724	Badger, Geo.	"	44	4 83
1727	Gardner, E. C.	"	49	2 34
1750	Newman, A. H.	"	17 & Part 16	3 83
1751	Menzie, Frank	"	121	2 20
1766	McMurray, W. J.	"	54	2 20
1767	McMurray, W. J.	"	55	2 20
1770-71	McMurray, W. J.	"	58-32	4 40
1778	Robertson, A. R.	South	49	2 00
1780	Gadsby, A. E.	"	50	1 00
1782	Hetherington, C.	"	52	2 00
1789	Young, Thos.	"	72	2 00
1792	Burns, Valentine	"	10	1 84
1799	Newman, W. H.	"	54	1 69
1800	Newman, W. H.	"	55	1 69
1801	Newman, W. H.	"	56	1 69
1804	Green, Geo.	"	Part 58-59	1 53
1808	Johnson, Carl V.	"	4	1 62
1818	Armory	"	Part BK. 5	71
1819	Skinner, P. A.	"	Part BK. 5	4 07
1826	Johnston, C. P.	"	48	1 00
1835	Heximer, John	McGrail	96	1 80
1844	Surburg, J. W.	"	109	1 81
1845	Surburg, J. W.	"	110	1 81
1846	Surburg, J. W.	"	111	1 81
1847	Surburg, J. W.	"	112	1 81
1848	Surburg, J. W.	"	113	1 81
1854	Heximer, Harvey	"	101	1 81
1858	Heximer, Fred	"	105	1 81
1885	Surbing, J. W.	Lewis	18	2 00
1886	Surbing, J. W.	"	19	2 00
1887	Surbing, J. W.	"	20	2 00
1922	Surbing, J. W.	Ellen	78	2 12
1923	Surbing, J. W.	"	77	2 16
1935-6	Gondor, R. M.	"	Part 129	4 00
1556	Matthews, Chas.	St. Lawrence	66	1 80
1570	Smith, Mrs. D.	Oak	18	2 00

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
1937	Anderson, J. B.	Ellen	120	$2 12
1938	Anderson, J. B.	"	121	2 12
1948	Brown, Mrs. M.	"	4	3 90
1969 to 72	Rothery & Rielly	"	64-65-66-67	8 00
1949	Hamilton, N.	"	1	10 10
1950	Heximer, W.	"	2	4 30
2005	Kelly, Mrs. Don	Walnut	454	2 00
2007	Oliver, Thos.	"	456	2 00
2013	Hague, Joe.	"	464	2 00
2084	Kelly, D.	Kitchner	541	2 00
2087-8	Pitt, Theo.	"	493-485	3 00
2090-1	Surbing, W.	"	1-2	3 60
2146-2136		Robert	507	2 16
2157	Gallingor	"	557	3 09
2190-1	Robertson, M. H.	Jepson	7-9	3 60
2228	Rothery, J. C.	Otter	Part 2	5 48
2286	McLean, Dan.	Stanton	22	1 68
2288	McKnight, J. J.	"	24	1 68
2289	Bromhall, H. S.	"	25	1 68
2292	Eyat, Jos.	"	28	1 68
2300	Reed, Thos.	Heram	106	3 37
2323	Eugene, D.	"	129	3 37
2347	Cataract Land Co.	Philip	72	3 37
2350	Marshall, W. W.	"	75	6 10
2359	Gribble, F. J.	Palmer	1	5 15
2361		"	3	28
2380	Trought, Mrs. F.	"	440	3 68
2391	Andrews, E.	"	414	5 76
2391	Shamholdts, E.	"	383-4	7 83
2401	Miller, L. N.	"	124 A	5 02
2424	Hillishinn, Jacob	Ryerson	236	8 13
2425	Cousins, A.	"	237	8 13
2427	Jarvis, S. H.	"	239	8 13
2429	Hanan, Geo.	"	241	7 30
2445	Robinson, John	"	114	5 54
2465	Robinson, John	"	91	3 38
2484	Woodworth, R. M.	"	130	4 40
2486	Smith, L.	"	128	4 40
2489	Heale, Geo. P.	"	59	1 67
2491	Potter, R. E.	"	51	1 67
2510	Close, Mrs.	Clark Ave	33	1 38
2551	Batty, H.	McDougal	213	7 84
2554	Titus, Geo.	"	216	7 84
2575	Silverthorn, J.	"	390	6 34
2580	Shamholdts	"	385	6 34
2595	Margetts, R.	Cookman	403	7 45
2596	Margetts, R.	"	404	7 45
2616	Boyle, K. & J.	"	426	7 45
2635	Robinson, John	Inskip	114	4 64
2655	Scott, H. W.	Ferguson	29	2 93
2658	Johnegen, T.	"	C 7	2 20
2658	Ritenburg, Mrs.	"	10-11	5 20
2665	Pollard Co.	"	170	6 51
2666	Pollard Co.	"	151	6 51
2682	Dauer, J.	"	36	2 60
2683	Masters, J. N. B.	"	37	3 38
2684	Masters, J. N. B.	"	38	3 32
2688	Masters, J. N. B.	"	51	2 11
2691	Masters, J. N. B.	"	63	2 86
2694	Masters, J. N. B.	"	75	2 11
2695	Masters, J. N. B.	"	76	2 04
2696	Masters, J. N. B.	"	77	2 04
2697	Masters, J. N. B.	"	87	2 11
2698	Masters, J. N. B.	"	88	2 04
2699	Masters, J. N. B.	"	89	2 04
2703	Masters, J. N. B.	"	111	2 11
2703	Masters, J. N. B.	"	112	2 04

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
2704	Masters, J. N. B.	Ferguson	113	$2 04
2706	Masters, J. N. B.	"	135	2 28
2708	Masters, J. N. B.	"	159-160	4 15
2709	Masters, J. N. B.	"	161	2 04
2752	Salit, N.	Ann	Part 10	1 91
2761	Sutton, N.	Grey	B.	5 62
2764	Orr, Jones	"	51	2 69
2765	B.N.E. Church	"	Part 3	56
2770		"	Part 43	3 10
2776	Hill, Harvey	"	15	6 50
2778	Graves, Mrs.	"	2	43
2781	Eckert, —.	"	3	4 07
2782	Little, C. B.	"	4	3 25
2786-7	Bush Est.	Ferry	106	33 25
2787	Bush Est.	"	102	5 86
2788	Bush Est.	"	129	7 42
2993	Tucker, N.	Victoria St.	Part 13-8	3 25
2803	Garner, R. N.	"		10 00
2804	Garner, W. D.	"		10 00
2805	Garner, H. F.	"		10 00
2808	Franty, F. C.	"		10 00
2810	Brown, W. A.	"		5 00
2815	Lowell Est.	Culp		7 75
2822	Cadham, J. G.	"		4 20
2833	Efferick, W. T.	"		3 05
2834	Harrison, Thos.	"	16	3 12
2843	Symmes, Mrs. H. C.	"	5	3 90
2844	Symmes, Mrs. H. C.	"	6	3 90
2845	Symmes, Mrs. H. C.	"	7	3 90
2850	Symmes, Mrs. H. C.	"	12	3 90
2851	Symmes, Mrs. H. C.	"	13	3 90
2852	Symmes, Mrs. H. C.	"	14	3 75
2855	Buchanan, J. O.	Robinson	24	3 02
2856	Buchanan, J. O.	"	25	3 03
2857	Buchanan, J. O.	"	26	3 03
2858	Buchanan, J. O.	"	27	3 03
2859	Buchanan, J. O.	"	28	3 03
2860	Buchanan, J. O.	"	29	3 03
2861	Buchanan, J. O.	"	30	3 03
2866	Cadham, J. G.	"	4	3 25
2867	Cadham, J. G.	"	5	3 25
2868	Cadham, J. G.	"	6	3 25
2869	Cadham. J. G.	"	7	3 25
2870	Cadham, J. G.	"	8	3 25
2871	Cadham, J. G.	"	9	3 25
2874	Cadham, J. G.	"	12	3 25
2879	Buchanan, J. O.	"	8	3 18
2880	Buchanan, J. O.	"	7	3 18
2881	Buchanan, J. O.	"	6	3 18
2882	Buchanan, J. O.	"	5	3 18
2883	Buchanan, J. O.	"	4	3 18
2884	Buchanan, J. O.	"	3	1 60
2893	Orr, Jas.	"	51	3 26
2899	Willox, Mrs.	"	37	3 25
2910	Thorburn, A. C.	Main	Part 43	4 30
2913	Cadham, J. G.	"	20	17 18
2935	Buchanan, J. O.	Buchanan	14	6 50
2943	Gross, Mrs.	"	Rge. 24	17 90
2944	Buchanan, J. O.	"	11	3 39
2944	Buchanan, J. O.	"	10	3 32
2953	Bullock, A. E.	Clark	6	4 56
2958	Smithurst, J.	"	16	3 45
2981	Brown, Mrs. H.	Ferry	4	6 11
2987	Salit, M.	"	10	2 60
2992	Bullock, A. E.	"	6	4 30
2993	Fralick, M. P.	"	5	3 51
2996	Walker, Mrs. J.	"	3	3 25

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3005	Smith, J. V.	Barker	Part 143	$3 95
3008	Crossley, John	"	143	4 15
3012	Forde, J.	"	7	5 20
3013	Geary, R. W.	"	7	2 64
3018	Skinner, J. A.	"	1	6 37
3020	Damude, F.	"	4	3 25
3023	Cadham, J. G.	"	7	2 47
3038	Waltho, David	"	7	2 93
3039	Stinson, R.	"	13	2 93
3043	Forde, Joe	Main	4	1 82
3048	Garner, R.	"	9	3 97
3058	Muir, A.	"	H.	2 93
3065	Doran, Mrs. W.	"	1	2 59
3070	Cook, H. G. A	"	5	5 10
3077	Shaw, Miss A.	"	Part 11-12	3 90
3081	Butters, Jas.	"	1	8 65
3083	McGarry, Mrs.	"	3	4 22
3086	Woolnough, A. N.	"	Part 5	2 77
3091	Misener Est.	"	Part 130	2 93
3097	Willox, Mrs. J.	"	5	10 54
3107	Pope, Miss A.	"	11	8 60
3109	Kennedy, A.	"	Part 10	6 05
3112	Baker, H. S.	"	Part 8	1 88
3116	Moore, Alex.	"	2	1 66
3120	Dr. Thompson	Lundy's Lane	1	4 49
3125	McKenzie, Miss J.	"	9	9 59
3127	Butters, Jas.	"	Part 1	4 88
3134	Lowell, Mrs.	"	Part 130	5 40
3134	Cadham, J. G.	"	Part 130	7 65
3143	Ferguson, Wm.	"	5	1 95
3168	Myers, N.	Ferry	1	1 07
3178	Salit, N.	"	10	3 48
3180	Miller, Geo.	"	8	4 16
3182	Cadham, J. G.	Ferry	10	7 10
3187	Hill, Harvey	"	15	6 50
3201	Lockhart, C.	"	41	1 65
3203	Kerr, W. G.	"	18	4 56
3206	B. N. E. Church	Peer	3	1 66
3212	Plato, Miss H.	"	9	3 25
3215	Plato, Burs, Est.	"	12	1 11
3219	Moore, A. J.	"	Part 14	5 17
3221	Watson, Dr.	"	14	5 17
3225	Ellegood, Geo. A.	"	4	3 22
3226	Henderson, W. H.	"	5	3 22
3227	Allegood, Mrs.	"	6	3 22
3228	Allegood, Mrs.	"	7	3 22
3233	Misener Est.	"	13	4 20
3246	Plato, B., Est.	Ross	12	5 27
3261	Myers, A.	Allen	47	2 50
3269	Emery, Wm.	"	55	3 26
3277	Plato, B., Est.	Stanley	5	3 25
3278	Plato, John	"	6	8 89
3279	Pitton, N.	"	7	8 59
3280	Dalton, F. E.	"	57	3 51
3286	Dalton, F. E.	"	63	3 25
3289	Dalton, F. E.	"	41	4 52
3290	Buchanan, J. O.	"	1	3 32
3291	Buchanan, J. O.	"	2	3 32
3292	Buchanan, J. O.	"	3	4 88
3293	Gross, Mrs.	"	24	17 51
3294	Hill, L.	"	7	4 30
3295	Hill, Thos.	"	6	4 30
3205	Ruben, A.	"	1	2 15
3206	Ruben, A.	"	2	1 10
3207	Larat, Ioni	"	2	2 08
3208	Larat, Ioni	"	3	4 30
3209	Larat, Ioni	"	4	4 30

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3310	Larat, Ioni	Stanley	5	$2 15
3311	Booth, Frank	"	6	2 14
3316	Natilla, Bovilli	"	Part 2	5 47
3336	Ellis, G. W.	"	1	2 60
3339	Ellis, G. W.	"	7	2 60
3350	Moore, Alex.	Summer	2	3 51
3353	Fox, John	"	Part 7	11 72
3360	Booth, Frank	Temperance	6	2 15
3361	Booth, Frank	"	7	2 15
3362	Booth, Frank	"	8	2 15
3363	Booth, Frank	"	9	2 15
3364	Booth, Frank	"	10	2 15
3365	Booth, Frank	"	11	2 15
3366	Booth, Frank	"	12	2 15
3367	Booth, Frank	"	13	1 07
3368	Power City Land Co.	"	48	1 30
3369	Power City Land Co.	"	49	2 60
3370	Power City Land Co.	"	50	2 60
3371	Power City Land Co.	"	51	2 60
3372	Power City Land Co.	"	52	2 60
3375	Power City Land Co.	"	55	2 60
3376	Power City Land Co.	"	56	2 61
3379	Booth, Frank	Spring	13	3 90
3380	Booth, Frank	"	14	1 95
3381	Booth, Frank	"	15	1 95
3382	Booth, Frank	"	16	1 95
3383	Booth, Frank	"	17	1 95
3384	Booth, Frank	"	18	1 95
3385	Booth, Frank	"	19	1 95
3386	Booth, Frank	"	20	5 01
3392	Booth, Frank	"	37	4 30
3393	Booth, Frank	"	38	4 30
3394	Booth, Frank	"	39	4 30
3395	Booth, Frank	"	6	4 30
3396	Booth, Frank	"	5	4 30
3414	Booth, Frank	Lincoln	877	3 44
3415	Booth, Frank	"	887	3 45
3429	Rothery & Rielly	Magdalen	35	3 90
3437	Hardwick, Wm.	Seventh	878	1 63
3444	Carnatite Fathers	"	885	3 25
3445	Carnatite Fathers	"	886	3 26
3446	Carnatite Fathers	"	887	1 63
3447	Pesce, A.	"	868	3 26
3453	Pesce, A.	"	874	3 25
3454	Pesce, A.	"	875	3 26
3456	Pesce, A.	"	877	1 63
3473	Dawson Bros.	Seventh	824	3 25
3477	Sacco, A.	Emery	Part 2	3 90
3478	Dawson & Reilly	"	A	3 25
3479	Georges, G. B.	"	6	2 60
3480	Power City Land Co.	"	9	2 60
3481	Power City Land Co.	"	10	2 60
3482	Power City Land Co.	"	13	2 60
3483	Pierman, Chas. C.	"	14	2 60
3484	Pierman, Chas. C.	"	17	2 60
3491	Power City Land Co.	"	33	4 87
3492	Power City Land Co.	"	39	2 60
3493	Power City Land Co.	"	40	2 60
3494	Power City Land Co.	"	43	2 60
3495	Power City Land Co.	"	44	2 60
3496	Power City Land Co.	"	47	2 60
3497	Power City Land Co.	"	48	2 60
3498	Power City Land Co.	"	64	3 58
3499	Power City Land Co.	"	65	4 87
3500	Power City Land Co.	"	66	2 60
3501	Power City Land Co.	"	67	2 60
3502	Power City Land Co.	"	68	2 60
3503	Power City Land Co.	"	69	2 60

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3504	Power City Land Co.	Emery	70	$2 60
3505	Power City Land Co.	"	71	2 29
3506	Power City Land Co.	"	72	2 29
3507	Power City Land Co.	"	73	4 30
3516	Murphy, Thos.	"	82	2 60
3525	Thorburn & Ellis	North	3	2 60
3527	Thorburn & Ellis	"	1	2 58
3528	Power City Land Co.	"	53	3 25
3544	Hardwick, Wm.	Drummond	878	3 41
3545	Hardwick, Wm.	"	888	4 20
3553	Mitchell, R.	Sixth	832	3 25
3558	Dawson Bros.	"	834	3 25
3565	Ernisberger, M. E.	"	844	3 25
3569	Laratt, Ioni	Stanley	Part 2	2 64
3573	Pope, Miss A.	North	Part 11	23 23
3575	Quaghariallo, I.	"	807	4 44
3575½	Quaghariallo, I.	"	806	2 86
3576	Thorburn & Ellis	"	1	4 28
3576½	Thorburn & Ellis	"	2	2 28
3581	Biggar, E. J.	Main	Part 22	3 10
3582	Biggar, E. J.	"	Part 22	3 15
3638	Lundy, J. H.	Stamford	569	4 74
3641	Hall, R. H.	"	566	4 74
3642	Hall, R. H.	"	565	4 74
3644	Greenup, W.	"	531	4 74
3645	Black, Chas.	"	530	4 74
3649	Roberts, L. N.	"	15	3 59
3659	Greenup, Mrs. F. J.	"	80	3 79
3660	Greenup, Mrs. F. J.	"	81	3 79
3669	Fenwick, W. L.	McRae	61	3 98
3671	Stuart Bros.	"	63	3 98
3671	Clendenning, Cal.	"	64	3 98
3673		"	67	3 49
3674		"	68	3 98
3676	Smith, A.	"	72	3 98
3681		"	108	3 98
3682	O'Donnell, Jas.	"	111	3 98
3683	O'Donnell, Jas.	"	112	3 49
3684	Winterton, N.	"	146	3 98
3686	Dingman, T. C.	"	150	3 98
3687	Gehan, R. A.	"	142	3 49
3688	Gehan, R. A.	"	144	3 98
3695	Oddy, T. A.	Fourth	47	5 97
3696	Oddy, T. A.	"	46	2 65
3697	Oddy, T. A.	"	45	2 65
3698	Masters, S.	"	44	2 65
3699	Masters, S.	"	43	2 65
3700	Masters, S.	"	42	2 65
3710	Masters, S.	"	32	2 65
3711	Masters, S.	"	31	2 65
3712	Masters, S.	"	30	2 65
3714	Masters, S.	"	12	6 64
3719	Masters, S.	"	24	2 16
3720	Masters, S.	"	23	2 17
3735	Masters, S.	"	12	2 65
3737	Masters, S.	"	10	2 65
3738	Masters, S.	"	9	2 65
3739	Masters, S.	"	8	2 65
3740	Masters, S.	"	7	2 65
3748	Willmott, C. R.	"	109	23 89
3749	Masters, S.	"	1	2 10
3750	Masters, S.	"	2	2 65
3751	Masters, S.	"	3	2 65
3756	Masters, S.	"	8	2 65
3757	Masters, S.	"	9	2 65
3758	Masters, S.	"	10	2 65
3760	Masters, S.	"	12	2 72

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3761	Masters, S.	Fourth	13	$2 72
3762	Masters, S.	"	14	2 72
3763	Masters, S.	"	15	2 72
3771	Masters, S.	"	23	2 83
3772	Davidson, J. H.	"	24	2 83
3774	Masters & Schumacher	"	26	2 83
3775	Newman, A.	"	27	2 83
3776	Newman, A.	"	28	2 83
3771	Menzie, Frank	"	31	6 65
3782	Menzie, Frank	"	36	2 59
3783	Menzie, Frank	"	37	2 59
3784	Menzie, Frank	"	38	2 59
3785	Menzie, Frank	"	39	2 59
3786	Menzie, Frank	"	40	2 59
3788	Menzie, Frank	"	42	2 59
3791	Menzie, Frank	"	45	2 65
3793	Menzie, Frank	"	47	2 65
3794	Menzie, Frank	"	48	2 65
3798	Menzie, Frank	"	52	2 65
3799	Menzie, Frank	"	53	2 65
3803	Gehan, R. A.	Heywood	142 C	1 68
3804	O'Donnell, Jas.	"	141	1 58
3805	O'Donnell, Jas.	"	140	1 58
3809	Beaumonti, Jos.	"	136	1 58
3811	Nicholls, T.	"	161	1 58
3816	Warner, Mrs. C. S.	"	166	1 58
3831	Masters & Perry	Terrace	38	2 57
3833	Masters & Perry	"	31	2 49
2836	Eyat, Jos.	"	28	2 30
3845	Burk, T.	Muir	89	1 47
3848	Moir, W.	"	92	1 62
3849	Moir, W.	"	93	1 62
3850	Arnold, E. T.	"	94	1 62
3858	Barber, Frank	"	104	1 62
3589	Masters & Schumacher	"	105	1 62
3860	Masters, W. B.	"	106	1 62
3863	Masters, W. B.	"	109	1 62
3864	Masters, W. B.	"	110	1 22
3865	Phemister, W. H.	Second	14	3 15
3881	Watson, W.	"	33	4 39
3884	Stuart, J. H.	Fourth	92	4 39
3893	Warner, H.	"	93	8 79
3899	Gates, J. C.	Jepson	37	5 49
3915	Masters, W. B.	"	126	4 39
3916	Masters, W. B.	"	125	4 39
3917	Masters, W. B.	"	124	4 39
3920	Masters, W. B.	"	121	4 39
3921	Masters, W. B.	"	120	4 39
3923	Masters, W. B.	"	119	4 39
3926	Masters, W. B.	"	116	4 39
3927	Masters, W. B.	"	115	4 39
3928	Masters, W. B.	"	114	4 39
3929	Masters, W. B.	"	113	4 39
3930	Masters, W. B.	"	112	4 39
3931	Marsh, J. T.	"	17	4 39
3934	Phemister, W. H.	"	14	4 57
3938	Hobson, Ada	"	46	5 49
3939	Badger, Geo.	"	45	4 57
3940	Badger, Geo.	"	44	5 49
3942	McDonald, J.	"	94	4 39
3953	Masters, W. B.	"	105	4 39
3954	Masters, W. B.	"	106	4 39
3955	Masters, W. B.	"	107	4 39
3956	Masters, W. B.	"	108	4 39
3957	Masters, W. B.	"	109	4 39
3984	Masters, W. B.	Burn	67	2 24
3992	Masters, W. B.	"	112	2 24

Roll No.	Name of Person Assessed.	Street or Avenue.	Lot No.	Amount.
3996	Fonger, J.	Burn	92	$3 11
3997	Fonger, J.	"	92	3 11
3999	Minon, Geo.	"	95	6 71
4009	McMurray, W. J.	Bridge	203	3 16
4013	Menzie, Frank	"	31	97
4014	Menzie, Frank	"	32	3 16
4026	Urchel Vats Valve Bag Co.	Clark St.	17	3 90
4085	Rothery, J. C.	Lewis	29	3 14
4086	Rothery, J. C.	"	30	6 27
4087	Rothery, J. C.	"	31	6 27
4088	Rothery, J. C.	"	32	6 27
4089	Rothery, J. C.	"	33	6 27
4107	Masters, W. B.	Brydges	47	2 54
4111	Masters, W. B.	"	51	2 54
				$2,251 86

CITY OF NIAGARA FALLS.

Tax Arrears, 21 December, 1914.

General Taxes, 1909.

No.	Person Assessed.	Street.	Lot No.	Land.	Business.
288	Ford, Maria	110 Park	5	$20 00	
581	Mylchriest, R.	221 Bridge	2	2 53	
931, 932	Unknown	Bridge	R. 2, N. Pt. 14		
			R. 3, N. Pt. 21, 22, 23	6 25	
933	Unknown	"	Pt. 9, 10	7 50	
1595	Hendricks, Mrs S.	126 Huron	13	12 65	
1741	Webb, Wm.	Victoria Ave.	25	3 75	
2434	Messing, Emil	76 Simcoe	Part 151	13 75	
2643	Rothery & Rully	McGrail	38-42, 53-57	50 00	
2644	Rothery & Rully	Lewis	30	7 50	
2645	Rothery & Rully	Ellen	64-67	20 00	
2812	Unknown	Murray	Rge. 18	15 00	
2965	Pesce, A.	75 Seventh	868	6 95	
2975	Chown, J.	Off Main	Part 30	2 75	
3133	Rick, Frank	Stanley	3	3 44	
3281	Sacco, A.	"	Part 2	3 48	
3332	Unknown	Temperance	Blk. 1-1	4 81	
3333	Unknown	North	38	2 75	
3334	Unknown	Stanley	3-4	11 00	
3335	Unknown	Spring & Emery	10, 11, 12	12 37	
3336	Unknown	North	7	2 75	
3336½	Unknown	Emery	82	2 75	
3485	Cook, H. G. A.	155 Main	5	10 51	
3783	Munary Bros.	Murray	39	5 50	
3853	Plato, B.	Allen	4	4 44	
3856	Plato, John	"	6a and 6	1 79	
4017	McIntosh, Mrs.	167 Robinson	A	7 98	
	Supplementary.				
628½	Macfarlane, R. C.	62 Erie Ave.		.....	$16 14
1531½	Menzie Estate	Stanley St.	Part 94	150 00	
				$392 20	$16 14

Summary.

	Land.	Business.
General Taxes for the year 1909	$392 20	$16 14
" " " 1910	440 48	5 25
" " " 1911	314 80	22 60
" " " 1912	1,512 38	95 51
" " " 1913	5,773 47	684 38
" " " 1914	24,650 30	634 77
	$33,083 63	$1,458 65

CITY OF NIAGARA FALLS.

TAX ARREARS, 21 DECEMBER, 1914.

General Taxes, 1910.

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
618	Mylchriest, R.	221 Bridge	2	$30 00	
1010	Unknown	Bridge	9-10	7 50	
1111	Baldi, Mary	141 First	28	11 25	
1330	Ellis, Mrs. I. F.	Simcoe	113-117	20 00	
1809	Hendricks, Mrs.	126 Huron	13	12 50	
1961	Webb, A.	Victoria Ave.	26	2 50	
2393	McKay, Alex.	16 South	70	7 00	
2857	Male, F.	8 Clark	22	2 52	
2886	Methodist Church	Hunter and Kitchener	Park	15 00	
2888	Messing, Eml.	78 Simcoe	151	13 75	
2931	Robinson, John	46 Ryerson	114	16 50	
2996	Nelson, Mrs. L.	130 St. Lawrence		.....	$5 25
3001	Nelson, F.	Hunter and Park	480	5 00	
3117	Rothery & Rully	Ellen	64-67	20 00	
3118	Rothery & Rully	McGrail	53-57, 38-42	50 00	
3119	Rothery & Rully	Lewis	30-31	7 50	
3124	Robinson, John	44 Ryerson	114	14 85	
3125	Robinson, John	195 Ryerson	91	8 25	
3139	Ryckman, Geo. (F. Heximer)	483 Victoria	135	5 00	
3215	Robinson, John	18 Simcoe	158	25 57	
3350	Dawson Bros.	Kitchener	618	2 98	
3388	Robinson, John	197 Ryerson	91	8 25	
3444	Beamonte, Joe	125 Lewis	850	3 41	
3476	Peace, S.	75 Seventh	817	7 56	
3484	Chown, J.	Off Main	Part 130	2 75	
3556	Eldridge	Fifth	907-914	16 50	
3597	Pope, Miss A.	1 Main	11	55 00	
3654	Kick, Frank	Stanley	3	3 44	
3915	Bullock, A. C.	626 Stanley	5-6	5 27	
4198	Ecker, Roy	17 Grey	3	12 38	
4309	Murray Bros.	Murray	39	5 50	
4491	Symmes, J. T.	Culp	4-8	18 00	
4492	Symmes, J. T.	"	1A	11 00	
4561	Symmes, J. T.	"	1	13 75	
				$440 48	$5 25

General Taxes, 1911.

197	Ford, Maria	104 Park	5	$20 00	
204	Fraser, Alex.	32 Erie Ave.		.....	$6 60
413	Mylchriest, R.	221 Bridge	2	30 00	
720	Baldi, Mary	141 First	28	11 00	
814	Clark, Mary S.	17 Morrison		5 15	
931	Gonder, W. P.	40 Queen		.....	5 00
1284	Webb, W.	First	Part 21	5 00	
1285	Webb, W.	Victoria	26	2 50	
1333	Bentley, Wm.	McRae	28	30 63	
1383	Murphy, Thos.	Kitchener	618	2 50	
1907	Johnston, C. P.	84 McGrail	Part 48	2 18	
1969	O'Donnell, Jas.	Stamford	171, 172	5 63	
2035	Methodist Church	Hunter and Kitchener	Park	15 00	
2120	O'Donnell, Jas.	Heywood	140, 141	5 93	
2122	Nelson, F.	Hunter and Park	480	5 00	
3228	Rothery & Rully	Lewis	30, 31	7 50	
3229	Rothery & Rully	McGrail	38-42, 53-57	50 00	
3230	Rothery & Rully	Ellen	64-67	20 00	
3291	Rothery & Rully	Kitchener	Lot 478	2 50	
3415	Vons, H.	113 St. Lawrence	Part 54, 55	6 60	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
3425	Wodsworth, R. W.	Ryerson	130	$4 37	
3986	Pesce, A.	75 Seventh	868	7 57	
4017	Hallam, E. S.	819½ Ferry		.....	$2 75
4115	Pesce, A.	79 Seventh	868	4 38	
4245	Plato, Jerry	80 Allen	3	6 77	
4275	Bullock, A. C.	Clark	Part 5-6	1 35	
4296	Hill, Mrs. H.	738 Ferry	Part 15	16 50	
4378	Stanley, Fraser	102 Main		.....	8 25
4425	Hill, Mrs. H.	744 Ferry	Part 15	19 40	
4513	Murray Bros.	Murray	39	5 50	
4557	Paine, J. E.	Main	Lot 16	8 25	
4590	Quarles, Hattie	Allan	Rge. 18, 11, 12, 13	5 34	
4649	Sutton, Noal, Estate	Grey	B	8 25	
				$314 80	$22 60

General Taxes, 1912.

19	Barry & McMordie	Victoria Ave.	1	$7 80	
33	Pollard Co.	Battery	143-151, 170-178	3 11	
127	Colcock, H.	3 Queen	7	.....	7 80
144	Dawson, J.	Bridge	Part Blk. 9	5 20	
160	Doyle, Mrs. J.	113 Victoria	1	23 67	
205	Ford, Mrs. M.	104 Park	5	20 80	
209	Fraser, Alex.	32 Park		.....	10 40
324	Cook, A. R.	78 First	4-5	3 57	
433	Misener, F. B.	41 Queen	4	.....	6 50
447	Mylchriest, R.	221 Bridge	21	31 20	
448	McAndrew, M.	Park	5	2 98	
462	Downey, Wm.	Brydges	42-43	3 25	
591	Robinson, John	68 Eric Ave.		.....	2 60
661	Baldwin, W.	Victoria Ave.	13	1 95	
725	Blackwell, J. T.	146 Bridge	Part 14	21 12	
761	Willox, H.	209 Bridge	3	10 00	
785	Baxter, J. E.	40 Queen	13	.....	10 01
828	Brown, E., Estate	Huron	12	20 22	
829	Brown, Mrs. M.	Huron & Ontario	1-2	13 00	
832	Brown, Mrs. M.	42 Queen	13	21 62	
841	Brown, Mrs. M.	St. Lawrence	188, 189	6 50	
843	Brown, Mrs. M.	St. Lawrence	14	7 80	
844	Brown, Mrs. M.	Buckley	14	7 80	
971	Ganter, Wm.	93 Morrison	Part 10	5 56	
988	Gonder, W. P.	40 Queen		.....	10 40
1049	Baldi, Mary	First	29-30	7 94	
1069	Brown, Mrs. M.	48 Queen	15	75 40	
1088	Smith, Mrs.	9 Oak	17-18	10 08	
1120	Moran, Jas.	153 Welland Ave.	67	14 94	
1258	Brown, Mrs. M.	41 Huron	3	10 40	
1248	Rader, H.	105 Second	R-2-S	1 38	
1264	Robinson, John	6 Morrison	4	57 20	
1307	Styles, Stephen	140 Welland Ave.	1	21 20	
1362	Webb, A.	Victoria Ave.	26	2 60	
1427	Bedell, S.	McRae	215	4 80	
1434	Bender, H.	Bender Ave.	Part 129	65 00	
1533	Robinson, John	46 Ryerson	114	26 00	
1616	Dawson, Geo.	5 Centre		.....	2 60
1641	Moore, Robt.	Jepson	15	7 80	
1653	Ditmars, Geo.	7 Benson	2-3	43 55	
1700	Kelly, D.	61 Kitchener	541	19 71	
1714	Robinson, V. H.	1 Centre	2	....	18 20
1817	Dixon, W.	Between McRae and Tracks	Ra. 24	23 40	
1848	Heximer, Harvey	31 McGrail	101	11 70	
1884	Robertson, H. M.	53 Kitchener	537	1 70	
1910	Heximer, J.	33 McGrail	Part 104	42	
1917	Johnston, C. P.	84 McGrail	48	18 20	

CITY OF NIAGARA FALLS.

Tax Arrears at 21 December, 1914.

General Taxes, 1912.

Roll No.	Name of Person.	Street.	Lot No.	Land.	Business.
1929	Robinson, John	44 Ryerson	114	$23 40	
2014	Marsh, Joe T.	18 Jepson	17	29 40	
2019	Margett, Rolland	Cookman	403, 404	10 40	
2055	Henderson, J.	Stamford	229, 230	7 80	
2058	Masters, W. B.	Ottawa	257, 258	53	
2061	Methodist Church	Hunter and Kitchener	Park	15 60	
2100	Robinson, John	5 Inskip	Part 114	16 25	
2166	Nelson, T.	Hunter and Park	480	5 20	
2183	O'Donnell, Jas.	Stuart	101	6 24	
2184	O'Donnell, Jas.	Heywood	140, 141	10 40	
2185	O'Donnell, Jas.	Stamford	171, 172	9 75	
3235	Plato, B., Estate	Roberts	632	2 95	
2253	Robinson, John	18 Simcoe	158	40 30	
2289	Robinson, John	195 Ryerson Ave.	Part 91	13 00	
2292	Rothery & Reilly	Ellen	64-67	20 80	
2293	Rothery & Reilly	McGrail	38-42, 53-57	52 00	
2294	Rothery & Reilly	Lewis	Part 29, 30, 31	7 80	
2339	Skinner, P. A.	Benson	Part 8	2 48	
2390	Steele, Albert	Kitchener	957	4 97	
2407	Marshall, W. W.	Philip	75	6 50	
2464	Robinson, John	599 River Rd.	3	31 56	
2474	Woodsworth, R. W.	Ryerson	131	5 20	
2509	Dawson Bros.	Roberts	591	5 20	
2537	Robinson, J. B.	197 Ryerson	91	13 00	
2631	Dessigno, Jno.	Sixth	836	13 53	
2711	Hamilton, M.	51 Ellen	1	6 65	
2774	Morse, A. C.	86 Main	3	1 80	
2807-8	Pease, A.	75-79 Seventh	868	28 51	
2844	Rothery & Reilly	Lewis & Mag	30, 32, 33, 34, 35, 36	14 25	
2893	Pope Miss A.	Main 1	1	45 80	
2897	Crane, D.	2 Main	10	44 59	
2956	Plato, J.	80 Allen	3	15 67	
2987	Burgess, Miss A.	Symmes	20	5 70	
3006	Cherer, Paul	99 Culp		.....	$11 40
3012	Hill, Mrs. H.	738 Ferry	15	17 10	
3067-8	Ford, Jos.	108 Main	4	47 71	
3072	Fraser, S.	102 Main		.....	8 55
3079	Geary, R. W.	33 Barker	130	14 70	
3084	Forde, Jos.	108 Main	4	28 50	
3106	Henderson, Wm.	57 Peer	5	14 89	
3109	Hill, Chas.	140 Stanley	6	13 54	
3112	Hill, Mrs. H.	744 Ferry	15	26 37	
3128	Jones, Chas.	35 Culp	2	1 82	
3203	Murray, Robt.	119 Main		.....	2 85
3207	Murray Bros.	Murray	39	5 70	
3253	Pasco, Sam.	118 Main		.....	1 35
3267-8	Plato, John	Allen	4-6	15 68	
3282	Quarles, Mrs. H.	"	11 to 13	4 27	
3290	Richmond, Mrs. H.	796 Ferry	5	.....	2 85
3297	Forde, J.	29 Barker	130	52 73	
3341	Sutton, Noah	Grey	3	8 55	
3343	Lowel, Jas., Estate	Culp	1	27 07	
3402	Lowel, Jas., Estate	"	1	28 50	
3413	Ward, J.	Robinson	17	37 05	
1457	Boyle, Miss N. & J.	Cookman	426-7	10 40	
19	Battle, T. F.	58 Erie	Part 1	.....	2 72
26	Barber, Frank	12 Muir	104	10 92	
32	Barry, Mrs. M.	Victoria Ave.	1	8 19	
39	Pollard Co.	Buttery	143-151, 170-178	51 17	
73	Burley, Thos.	5 Erie Ave.	Part 12	.....	2 73

Roll No.	Person assessed.	Street.	Lot No.	Land.	Business.
107	Clark, Fred.	102 Park	6	$0 82	
135	Fenwick, W. L.	32 Bridge	Part 9-10	35 48	
154	Davenport, C. W.	205 Bridge	11	49 14	
157	Depotty, Morden	21 May	Part 14	21 84	
165	Ditmars, Geo.	22 Erie	Part 1	.....	$9 01
166	McClire, Fred.	41 Queen	Part 4	84 63	
172	Doyle, Mrs. M.	113 Victoria Ave.	1	24 48	
195	Falls City Lumber Co.	Buttery	107-110, 139-142	6 64	
199, 200	Fenwick, W. L.	32 Bridge	Part 9	38 90	
201-202	McClire, Fred.	39-41 Queen	Part 4	106 47	
210	Ford, Maria	104 Park	5	19 84	
211	Fonger, H.	Ferguson	111-113	5 19	
215	French, S.	30 Park	Part 11	.....	11 61
219	Fraser, A.	32 Erie		.....	6 92
222	Gardner, J. C.	35 Queen		.....	8 87
237	Griffith & Upper	68 Erie		.....	8 19
238	Green, Frank	42 Erie		.....	2 73
271	Hamshire, Miss A.	Ferguson	159 to 161	8 19	
283	Hawkins & Dunn	Second		.....	2 73
325	Johnston, Wm.	21 Welland	115	5 92	
354	Laird, R.	42 Bridge	6	.....	13 65
359	Lawson, Grant	Broughton	152	.....	2 73
375	Linwood, Miss I.	170 Bridge	Part 20	15 22	
428	Masters, W. B.	Sixth St.	198, 252-257, 278	3 27	
429	Masters, W. B.	Fifth	151-160	5 46	
447	Menzie, Frank	Fourth	6-7	6 14	
448	Menzie, Frank	Third	8	6 55	
451	Menzie, Frank	Bridge	31	6 56	
452	Misener, F. B.	Queen		.....	10 92
453	Mitchell, C. E.	"		.....	4 10
483, 4, 5					
463	McClire, Fred.	"	Part 4	116 98	
480	McAndrew, M.	Park	5	6 80	
505	McKnight, J. J.	18 Clifton Ave.		.....	19 11
544	Newham & Lawlor	33 Park		.....	2 73
560	N. Falls Feed & Produce Co.	49 Park		.....	14 33
562	N. Falls Athl. Assn.	Bridge		.....	27 30
569	Nichols, A. E.	16 Erie		.....	2 73
596	Peer, Mrs. S.	108 Park	4	19 11	
615	Pritchard, H. E.	23 May	Part 15, 16	19 73	
654	Robinson, John	68 Erie		.....	2 73
677	Scott, H. G.	Ferguson	Part 27, 29	4 10	
683	Schlender, R.	131 Queen		.....	2 73
691	Connolly, Miss M.	78 Bridge	3	6 12	
695	Shackel, Geo.	39 Park		.....	10 36
696	McClire, Fred.	41 Queen	Part 4	21 76	
718	Baldwin, Thos.	Victoria Ave.	12	6 83	
723	Snyder, Dr.	45 Queen	Part 5	.....	6 88
755	Teckton Mfg. Co.	Buttery	33-34	.....	24 57
761	Thomasco, Thos.	13 Clifton Ave.		.....	2 73
762	Thorburn, A. C.	26 Erie Ave.		.....	16 38
765	Toronto House Furn. Co.	44½ Bridge		.....	20 07
774	Union Life Ins. Co.	41 Queen		.....	7 50
780	Vigna, D.	35 Park		.....	2 73
803	Wensley, W. H.	159 River Rd.		.....	5 46
820	Willox, H.	209 Bridge	3	9 13	
851	Baldi, Mrs. Mary	141 First	28 to 30	17 20	
853	Battle, T. F.	238 River Rd.	74	111 48	
872	Bealy, John	42 Ellis	Part 87-88	17 94	
876	Brown, Mrs. N.	40 Queen	Part 13	40 54	
885	Brown, Mrs. N.	St. Lawrence	188-189	23 21	
886-7	Brown, Mrs. N.	Buckley and St. Lawrence	14		
888	Brown, Mrs. N.	40 Queen	13	21 84	
889	Brown, Mrs. N.	42 Queen	13	38 22	

Roll No.	Name of Person.	Street.	Lot No.	Land.	Business.
891	Brown, Mrs. N.	Ontario & Huron	1-2-3	$13 65	
908	Burden, Thos.	42 St. Clair	Part 14	20 63	
929	Citizens' Band	31 Ontario	82	7 51	
933	Clark, Mary A.	70 Morrison	32	24 92	
1016	Midforth, Thos.	161 Victoria	28	10 92	
1022	Brydges, Mrs. S.	144 Queen	13	17 95	
1026	Fleming, Mrs. P.	230 Victoria	176	17 20	
1027	Forbes, W. J.	202 Victoria	5-6	15 99	
1041	Ganter, Wm.	93 Morrison	10	23 12	
1052	Glynn, P.	54 Queen	Part 8	.....	$11 66
1088	Carter, Bert.	108 Queen	Part 2	19 11	
1123	Ganter, Wm.	93½ Morrison	Part 10	19 11	
1142	Brown, Mrs. N.	48 Queen	15	79 17	
1161	Smith, Mrs.	9 Oak	Part 17-18	15 83	
1168	Thompson, A. A.	93 Simcoe		.....	2 73
1194	Brown, Miss E.	6 Huron	Part 12	32 64	
1196	Moran, Jas.	153 Welland	Part 6-7	24 48	
1208	Muirhead, D.	133 Second	29	10 47	
1209	Simpson, H. E.	117 Clifton	3	60 06	
1236	Public School	Fourth	2 to 9, 11 to 20	13 65	
1243	N. Falls Land Co.	Victoria		.....	49 14
1255	Brown, Mrs. N.	38 Queen	13	16 38	
1273	Orange Lodge	203 Victoria	25	38	
1293	Pennington, Jas.	59 St. Clair		.....	2 73
1303	Porter, John	72 Morrison	Part 33	.....	2 73
1327	Brown, Mrs. N.	41 Queen	Part 3	13 65	
1334-1411	Flynn, Mrs. A.	52-50 Huron	Part 7	10 14	
1339	Robinson, John	6 Morrison	4	60 06	
1341	Robb, A. D.	285 River Rd.		.....	13 65
1397	Styles, S.	140 Welland	Part 1	32 76	
1401	Taylor, L. H.	94 Erie	3	59 30	
1402	Ellis, R.	132 Welland	Part 6-7	3 51	
1425	Ellis, John	141 Welland	Part 6-7	13 49	
1444	Webb, A.	199 Morrison	26	3 41	
1487	Andrews, A. S.	495 Victoria		.....	10 51
1488	Appleton, V. A.	Roberts	643	5 46	
1495	Ash, G. P.	Centre		.....	13 65
1530	Bender, H.	Alma	35 to 44	54 60	
1558	Blundell, H.	Brock	310	4 10	
1574	Norphy, John	McRae	50	6 14	
1577	Brookfield, G. W.	Second	76	6 56	
1578	Brookfield, G. W.	289 Second	75	47 51	
1583	Brookfield, Mrs. B.	593 River Rd.	Part 112	.....	2 73
1589	Brown, J. R.	29 Ferry Rd.		.....	21 63
1599	Jackson, A. B.	12 Hunter		.....	10 92
1674	Chester, J.	Hiram	116	.....	10 82
1706	Cooper, D. R.	7 John		.....	13 65
1736	Dawson, Geo.	5 Centre	Part 8-123	.....	2 73
1745	Phemister, W. H.	Jepson	14	7 91	
1751	Dessetta, R.	Stamford	615	5 46	
1753	De Vitis, R. S. N.	McRae	107	.....	10 92
1933, 1755, 6	M. C. Ry.	Robinson & Clark	Rge. 20, 22, 23, 24	89 97	
1764	Ditmars, Geo.	7 Benson	2-3	45 73	
1782	Drew, J. W.	McRae	207	4 10	
1799	Eggliston Estate	South	60-61	7 29	
1801	Eldridge, R. C.	Lewis	Part 46, 47	2 05	
1815	Dawson Bros.	Ottawa	293, 4, 5, 6	16 38	
1844	Fonger, H.	Burn	92, 93	8 30	
1849	Fraser, Alex.	Lorne	947-952, 925-930	65 52	
1851	Gardner, E. C.	Third	49	6 56	
1852	Garnder, R. G.	McRae	217	4 78	
1858	Gadsby, E. A.	15 South	Part 50	10 81	
1865	Gehan, R. A.	66 McRae	142	24 53	
1910	Hastings, Mrs. A.	Detroit	192	5 46	
1911	Hastings, Mrs. A.	McRae	273	4 10	
1926	Hartwell, John	335 River Rd.	Part 172	18 37	

Roll No.	Person assessed.	Street.	Lot-No.	Land.	Business.
1941	Hawley, J.	Second	22-23	$0 99	
1958	Hetherington, Geo.	Stamford	231-232	10 92	
1959	Hetherington, Mrs. C.	21 South	52	20 48	
1962	Harvey, H.	43 McGrail	101	12 29	
1983	Knapp, I. B.	153 Epworth	201	22 49	
2013	Smith, A. T.	McRae	31	3 70	
2013	Fielding, N.	"	33	3 70	
2020	Hunter, A. T.	17 Roberts		.....	$10 92
2022, 3	Smith, H. W.	13½ Centre	Part 90	48 77	
2027	Inglis, Geo.	491 Victoria		.....	10 51
2038	Jackson, W. L.	Stamford	100	6 56	
2047	Miss A. G. Johnston	McRae		.....	2 01
2050-	Johnston, C. P.	84 McGrail	Part 48	19 11	
2052	Johnston, M. A.	35 John		.....	13 66
2062-	Robinson, John	44 Ryerson	Part 114	24 57	
2068	Kelly, D. W.	61 Kitchener	541	31 40	
2075	Kew, Wm.	McRae		.....	1 46
2085	King, T. H.	44 Roberts	122	.....	10 92
2099	Langley, J. F.	McRae	216	8 76	
2098	Langley, J. F.	"	266	4 10	
2100	Langley, J. F.	"	214	4 10	
2102	West & L.	483 Victoria Ave.		.....	2 73
2103	Lavery, H.	Florence	175	5 46	
2129	Lippincott, Mrs. Dr.	Ferry Rd.	106	37 91	
2169	Fonger, H.	McRae	47	4 16	
2171	Russell, W. E.	Detroit	195-196	10 92	
2187	Marsh, Jas. T.	20 Jepson	17	57 33	
2190	Dawson Bros.	Stamford	297	3 83	
2198	Margetts, R.	Cookman	403-404	10 92	
2206	Marcellus, W. P.	16 John	98	.....	13 65
2210	Gress, Mrs. R.	78 Simcoe	Part 151	15 02	
2212	Methodist Church	Hunter and Park.	Park	16 38	
2216-7	Minor, Geo.	Stamford	95-96-97	19 66	
2224	Miller, L. M.	Ryerson	124 A	5 46	
2248	Robinson, John	5 Inskip	Part 114	17 00	
2303	McLellan, Ed.	55 Kitchener	538	.....	10 92
2310	Thorburn, A. C.	489 Victoria	128	35 49	
2314	Lippincott, Mrs. (Dr.)	6 Ferry Rd.	102	70 98	
2315	Murphy, Joseph	143 Kitchener	623	17 75	
2330	Nelson, T.	Hunter and Park.	Part 480	5 46	
2350	O'Donnell, Jas.	McRae	290	27 64	
2349	O'Donnell, Jas.	Stamford	171-172	10 20	
2351	O'Donnell, Jas.	Heywood	141-142	10 88	
2352	O'Donnell, Jas.	Stuart	101	6 53	
2355	Oliver, Thos.	17 Walnut	456	9 49	
2357	Ont. Grape Juice Co.	44 Centre		.....	2 73
2382	Parson, L. S.	Second	53	1 76	
2409	Plato, B., Est.	Roberts	632	5 46	
2424	Langley, J. F.	McRae	110 to 112	13 10	
2426	Robinson, John	18 Simcoe	158	42 32	
2444	Reavelly, Miss B.	Nelson	51	5 46	
2449	Thorburn, A. C.	1 Centre	Part 2	30 03	
2450	Rothery & Reilly	Ellen	64 to 67	21 84	
2451	Rothery & Reilly	McGrail	38 to 42, 53 to 57	54 60	
2452	Rothery & Reilly	Lewis	Part 29-30-31	8 19	
2453	Rothery & Reilly	River Rd.	Part 2-16 A	21 84	
2457	Robinson, John	5 Alma	Part 3	16 38	
2459	Robinson, John	599 River Rd.	Part 3	136 50	
2472	Brown, J. P., Est.	42 Simcoe	44-152	86 57	
2476	Robinson, R. G.	195 Ryerson	Part 91	13 65	
2529	Simpson, Geo.	609 River Rd.		.....	7 65
2530	Skinner, P. A.	Victoria	Part H.	2 00	
2577	Robinson, E.	46 Ryerson	Part 144	27 30	
2595	Reidell, Geo.	Fourth	92	5 46	
2595	Reidell, Geo.	"	93	5 46	
2600	O'Donnell, Jas.	Victoria	2	5 19	

Roll No.	Person assessed.	Street.	Lot No.	Land.	Business.
2604	Marshall, W. W.	Philip	75	$6 83	
2608	Stuart, Mrs. A.	Eastwood	Part 66-67	5 46	
2612	Stuart Bros.	McRae	63	6 55	
2622		21 South	Part 73	3 46	
2624	Sykes, Mrs. G. A.	McRae	282-283	8 19	
2638	Thorburn, A. C.	487 Victoria	Part 123	105 79	
2668	Vandusheys, R.	82 Simcoe	Part 40	.....	$2 73
2694	Woodsworth, R. W.	Ryerson	131	5 46	
2727	Glassbrook, W.	9 Bender		.....	8 19
2744	Wilkinson, H.	623 River Rd.		.....	16 38
2754	Woolnough, A. M.	Victoria A.	Part 116	277 10	
2758	Robinson, J. B.	197 Ryerson	Part 91	13 65	
2763	Young, Thos.	12 South	Part 72	7 74	
2781	Alexander, Thos.	Temperance	56	3 79	
2784	Aseltine, Geo.	55 Lundy's Lane	Part 6	12 88	
2798	Berger, M.	683 Ferry St.		.....	9 09
2800	Betts, Harry	7 Banker	19-20	33 33	
2804	Kick, Frank	Stanley	3	6 82	
2808	Bowles, L. J. H.	Emery	82	3 03	
2809	Booth, Frank	Spring	37-39	13 64	
2810	Booth, Frank	Stanley	6	4 55	
2811	Booth, Frank	Summer	18-24	31 82	
2812	Booth, Frank	"	76-83	33 33	
2813	Booth, Frank	Spring	25, 26, 27-31	27 27	
2824	Butters, Jas.	101 Main	Part 1	115 14	
2833	Moore, A.	44 Main	2	9 49	
2871	Didemus, W.	Temperance	1-2-3	6 81	
2874	Ellis, Geo. W.	Temperance and Summer	1-6	10 84	
2875	Thorburn and Ellis	North	1-2	6 06	
2877	Thorburn and Ellis	"	6, part 5	2 45	
2879	Thorburn and Ellis	Joe	23-2	6 06	
2899	Ferguson, Wm.	Ferry	Part 5	7 28	
2926	Hamilton, M	51 Ellen	Part 1	7 55	
2942	Hull, Ben.	81 Temperance		.....	3 05
2952	Ker, W.	825 Ferry		.....	12 91
2953	Kennedy, A.	6 Main	Part 10	54 54	
2956	Pease, A.	75 Seventh	Part 868	11 37	
2957	Laratt, A.	Stanley	Part 2	2 79	
2965	Lowell, James, Est.	Lundy's Lane	Part 130	20 00	
2968	Lundy's Lane Rifle Assn.	83 Temperance	8	24 24	
2980	Met. Life Ins. Co.	831 Ferry	Part 1	.....	3 00
2981	Misener Est.	North	Part 130	48 48	
2995	Morse, John	101 Summer	7	9 40	
3025	Pease, A.	79 Seventh	Part 868	18 94	
3033	Power City Land Co.	Liberty	33-37	11 37	
3034	Power City Land Co.	North	38, 41, 42, 45, 46	11 37	
3035	Power City Land Co.	Emery	44-47-39-40-43	11 37	
3036	Power City Land Co.	Temperance	48 to 52	18 18	
3037	Power City Land Co.	"	62-64	8 64	
3038	Power City Land Co.	Emery	65-73	27 27	
3039	Power City Land Co.	"	9-10, 13, 14, 17	11 37	
3041	Power City Land Co.	"	83	3 03	
3042	Power City Land Co.	North	8-11-12	6 82	
3043	Power City Land Co.	Temperance	53-55	7 58	
3052	Quaglarrallo, John	Welland	807	15 15	
3053	Quaglarrallo, John	Eighth	806	3 79	
3062	Rothery & Reilly	Lewis and Mag.	Part 35-36, 30, 32, 33, 34	15 15	
3083	Furnam, D.	55 Seventh	874	16 67	

CITY OF NIAGARA FALLS.

Tax Arrears, 21st December, 1914.

General Taxes, 1913.

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
3109	Pope, Miss A.	1 Main	Part 11	$54 54	
3116	Tryon, Mrs. N.	823 Ferry		.....	$3 03
3126	Pardoe, W.	28 Main	Part 8	23 63	
3135	Willox, Mrs. N., Est.	Main	5	12 12	
3137	Willox, Chas.	76 Main	Part 5	77 27	
3149	Abbott, Mrs. H.	Allen	4	9 09	
3192	Bullock, A.	625 Ferry	Part 5-6	16 67	
3193	Bullock, A.	11 Clark	Part 5-6	39 39	
3206	Burgers, Miss A.	Symmes	21	6 06	
3215	Cadham, J. G.	Buchanan & Rey.	Part Ra. 21	15 91	
3217	Cadham, J. G.	Robinson	4 to 9-15	36 36	
3219	Cadham, J. G.	Main	Part 20	30 30	
3229	Cook, H. G. A.	155 Main	5	46 25	
3248	Delo, A.	162 Main		.....	1 88
3264	Effrick, W. L.	121 Culp	Part 16	43 94	
3265	Effrick, W. L.	173 Main		.....	12 72
3271	Emery, Mrs. N.	40 Allen	55	36 36	
3273	England, John	128 Main		.....	9 85
3283-4	Forde, Joe	108 Main	Part 4	56 41	
3303				.....	.....
3285	Forde, Joe	29 Barker	Part 130	36 48	
3290	Fraser, S.	102 Main		.....	9 13
3294	Garner, Mrs. J.	822 Ferry		.....	7 58
3295	Geary, R. W.	33 Barker	Part 130	28 03	
3305	Shaw, Miss A.	189 Main	Part 12	21 21	
3307	Gross, Mrs. I.	155 Stanley	Ra. 24	48 97	
3325	Henderson, Wm.	57 Peer	5	31 82	
3330	Hill, Mrs. H.	744 Ferry	15	28 03	
3331	Hill, Mrs. Chas.	140 Stanley	6	14 40	
3332	Hill, Layfield	144 Stanley	7	23 49	
3338	Hogg, M. W.	26 Barker		.....	6 06
3343	Bullock, A. C.	5 Clark	Part 5-6	19 70	
3360	Willox, Mrs.	213 Robinson	37	27 93	
3392	Serles, G. W.	79 Barker	Part 143	39 09	
3412	Morris, W.	146 Main		.....	1 94
3426	Murray Bros.	Murray	39	6 06	
3466	Bullock, A. C.	628 Ferry	Part 6-7	2 28	
3471	Pasco, S.	118 Main	Part 9	.....	3 03
3479	Perry, L. E.	28 Clark		.....	12 12
3483	Plato, John	Allen	Part 6A	13 64	
3484	Plato, Mrs. N.	163 Stanley	5	6 02	
3485	Abbott, Mrs. H.	Stanley & Allen	Part 6A	13 64	
3490	Plato, J.	80 Allen	3	16 67	
3497	Quarells, Mrs. H.	Allen	11-12-13-18	4 54	
3508	Green, H. J.	73 Grey	43	18 18	
3516	Doran, Mrs. W.	119 Main	Part 2	23 49	
3521	Sears, John	97 Barker	7-143	.....	12 12
3523	Shea, John	300 Main	25	24 16	
3524	Shaw, Miss A.	191 Main	Part 12	21 21	
3533	Skinner, J. A.	14 Barker	1	41 37	
3536	Smith, Alfred	139 Robinson	Part 1	27 27	
3545	Plato, H.	74 Peer	Part 2	12 29	
3560	Lowell, J., Est.	17 Culp	Part 1	28 79	
3562	Sutton, Noah, Est.	Grey	3	9 09	
3560	Bell, Joe	Ferry	42-43	1 00	
3593	Tuck, J. R.	160 Buchanan		.....	5 64
3595	Thorburn, A. C.	255 Main	Part 14	57 57	
3596	Thorburn, A. C.	113 Main	Part 1	18 18	
3610	Stinson, R. H.	Barker	Part 13	18 18	
3614	Urshel, Bates, Valve Bag Co.	Robinson	17	39 39	

No. Roll	Person Assessed.	Street.	Lot No.	Land.	Business.
3620	Walker, Harry	20 Lundy's Lane		.....	$9 20
3634	Lowell, James, Est.	15 Culp	Part 1	$30 30	
3638	Wilson, G. K.	86 Peer	14	.....	12 12
2933	Heximer, Wm.	43 Ellen		4 55	
2934	Heximer, Wm.	45 Ellen		21 21	
689-90	Blackwell, J.	118 Bridge	Part 9	28 90	
972	Hood, Mrs. R.	84 Huron	Part 2	14 81	
1963	Heximer, John	51 McGrail	96	1 77	
2684	Wallus, R. O.	Detroit	193	5 46	
2481	Russell, Frank	Stamford	186-7	10 92	
3010	Nichols, Henry	North	2	3 03	
1566	Boyle, Misses J. & K.	Cookman	H 26-7	10 88	
3002	McGary, Mrs. A.	89 Main	3	57 57	
				$5,773 47	$684 38

CITY OF NIAGARA FALLS.

Tax Arrears 21st December, 1914.

General Taxes, 1914.

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
5	Anderson & Barry	45 Queen		.....	$6 75
6	Arnold, E. T.	Muir	94	$2 70	
9	McNutty, L.	161 Victoria	Part 136	18 90	
13	Russnell, J. A.	61 Queen	Part 11	29 70	
19	Barry & McMordie	Park	1	8 10	
23	Barber, F. R.	Muir	105-106	13 50	
24	Newman, W. H.	84 Second	6	25 92	
25	Barr, Robt.	66 Bridge		.....	12 68
26	Baldwin, Jas.	2 Bridge		.....	16 97
29	Battle, T. F.	58 Erie Ave.		.....	2 70
32	Newman, W. H.	82 First	Part 6, 7	22 69	
45	McGregor, John	94 Bridge	Part 5	2 00	
53	Blackwell, T. J.	146 Bridge	Part 14	22 95	
54	Hall, John	19 Ontario	Part 8	16 34	
62	Skinner, P. A.	Old Market Sq.	Part 6	16 20	
64	Bramhall, H. S.	Stanton	25	2 70	
65	McNutty, Mrs. C.	163 Victoria	Part 136	18 90	
69	McClive, F.	41 Queen	Part 4	16 20	
77	Bucknor, Robt.	28 Terrace	Part 32-33	14 79	
79	Buck, Thos.	Ferguson	87 to 89	8 10	
82	Burley, Thos.	5 Erie	Part 12	.....	2 70
84	Buckley, A. S.	25 Erie	Part 8	6 75	
91	Canada Life Ins.	35 Queen	Part 3	.....	1 74
96	Classford, Mrs. A.	Broughton	151	2 70	
106	Chapman, S. J.	Fourth	21-22	25 75	
115	Rogers Mfg. Co.	155 River Rd.	1-A	10 00	
116	Ryan, T. M.	62 Second	Part 6	25 46	
117	Cline, Ceal	Fourth	45	6 49	
120	Clendenning, C. N.	Park	2-A-A	2 28	
121	Coyle, Thos.	207 Bridge	3	31 09	
123	Hobson, H. W.	37 Queen	3	4 29	
123	Collins, J. U.	37 Queen	3	.....	7 48
128-9	McClive, Fred.	41 Queen	Part 6	14 18	
130	Connors, C. B.	7 Maple	Part 35-36	6 92	
131	McClive, Fred.	41 Queen	Part 6	17 55	
133	Newman, W. H.	134 Park	Part 14	20 25	
137-138	Cole, E. S.	48 Erie	Part 3	68 85	
139	Cole, Geo. E.	83 Second	43	17 02	
140	Fenwick, W. L.	32 Bridge	Part 9	35 10	
142	Cronkite, Mrs. A.	5-7-9 Clifton	Part 9-10	50 63	
147	Curry, C. F.	Muir	110	2 70	
151	Darret, J.	Ferguson	36	5 40	
153	Davenport, C. W.	205 Bridge	1	50 22	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
155	Dawson, W. J.	64 Erie	Part 1	$4 49	
157	McClive, Fred.	41 Queen	Part 4	24 30	
159	Darby, A.	49 Park	Part 4-5	.....	$2 70
161	Depotty, Morden	21 May	Part 14	21 60	
162	Dell, Homer	129 Victoria	Part 17-18	25 65	
168	Ditmars, Geo.	22 Erie	Part 1	14 31	
177	Donald, Geo.	133 Queen	Part 8	7 61	
178	McClive, Fred.	41 Queen	Part 4	91 80	
185	Duck, Wm.	95 River Rd.	Part 14	10 92	
190	Dymond, —.	76 Victoria	5	31 05	
191	Edwards, Geo	92 Second	Part 9	21 07	
199	Eyat, Jos.	Stanton	28	4 05	
203	Faurot, Wm.	69 Park	Part 3-4-5	27 00	
204	Fenwick, W. L.	32½ Bridge	9	8 10	
205	McClive, Fred.	41 Queen	Part 4	13 50	
206	Clendenning, C. N.	110 Park	3	3 90	
211	McClive, Fred.	39 Queen	Part 4	109 55	
216	Fongor, H.	Terrace	111 to 113	8 10	
219	Fongor, H.	41 Erie	Part 8-9	.....	2 70
223	Fraser, Alex.	32 Erie Ave.		.....	10 80
227	Fuller, Geo.	227 Bridge	5	22 79	
232	Gardner, J. C.	35 Queen		.....	8 78
233	Ford, Maria	104 Park	5	24 30	
235	Whitty, Mrs. A.	9 St. Clair	Part 8	29 70	
236	Gillespie, H.	Queen	11 A.A.	3 90	
237	Robertson, H. N.	146 Victoria	3-4	20 25	
242	Goring Albert	Fifth	143	2 87	
245	Good Mfg. Co.	21-23-25 Clifton		.....	37 79
255	Griffith, F. W.	68 Erie	Part 1	.....	8 10
273	Haine, Chas.	Swinyard	80	2 70	
276	Hamshire, Miss A.	Ferguson	159 to 161	8 10	
279	Hallam, A.	126 Bridge	Part 10	24 58	
280	Hallam, A.	104 Welland	Part 10	13 50	
281	Harris, Thos.	82 Bridge		.....	2 70
284	Gillespie, John	164 Bridge	Part 19	14 79	
288	Hanan, H.	38 Bridge	Part 7	.....	20 25
291-292	Skinner, P. A.	49 Queen	Part 6	72 90	
293	Hall, John	54 Park	Part 8	16 34	
295	Halliday, J. J.	145 Queen	Part 11	32 16	
296	Halliday, J. J.	17 Buckley Ave.	Part 11	11 40	
309	Hewson, Wm.	24 Erie	Part 1	26 07	
317	Hillishim, Jacob	33 Erie	Part 8	73 71	
323	McDonald, Jas.	128 Bridge	Part 11	11 83	
325	Hobson, H. W.	37 Queen	Part 3	19 46	
346	Johnston, Wm.	Muir	104-109	5 40	
347	Johnston, Wm.	21 Welland	115	10 80	
349	Depotty, N.	21½ May	Part 14	16 20	
352	Kenny, James	43 Park	7	34 86	
364	Larken, L.	Terrace	18	1 35	
365	Langworthy, C. B.	Brydges	51	2 70	
369	Lawson, Grant	Broughton	152	2 70	
370	Doyle, Mrs. N.	113 Victoria	1	24 30	
388	Baldwin, Wm.	44 Victoria	12	28 35	
389	Cronkite, Mrs. A.	30 Bridge	Part 10-9	380 29	
397	Newman, W. H.	192 Bridge	Part 5	31 05	
400	Linwood, Miss I.	170 Bridge	Part 20	27 00	
402	Lomir, E. Barto	17 Park	Part 3	.....	2 70
408	Ryan, I. N.	64 Second	Part 5	24 57	
411	Skinner, P. A.	53 Queen	Part 6	54 00	
413	Masters, W. E.	Glenview	24-25-26	5 34	
417	Masters, W. E.	"	1	2 68	
419	Masters, W. E.	"	3-5	2 68	
421	Ritenburg, Mrs.	Ferguson	10-11	5 36	
423	Langley, J. G.	Terrace	63	2 68	
426	Edey, N. J.	Brydges	47	1 36	
430	Merrin, A.	Ferguson	75	2 68	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
431	Merrin, G.	Ferguson	76	$2 68	
432	Langley, J. G.	"	77	2 68	
434	Masters, M. B.	Welland	116-135	5 36	
436	Masters, M. B.	Bridge	202 to 204	10 63	
437	Masters & Perry	Terrace	38	5 36	
440	Scott, F. J.	Hickson	174	2 68	
443	Masters & Schumacker.	Third	105	2 68	
444	Masters & Schumacker.	"	93 to 104	32 16	
445	Masters & Schumacker.	"	86 to 88	8 04	
446	Masters & Schumacker.	Fourth	7-8-9-10-12	32 00	
446	Walters, R. O.	"	11	1 88	
450	Masters & Schumacker.	Fifth	58 to 70	34 84	
451	Masters & Schumacker.	"	71 to 73	8 04	
452	Masters & Schumacker.	"	74 to 80	18 76	
454	Masters & Schumacker.	"	136 to 142	18 76	
448	Masters & Schumacker.	Third	80 to 85	16 08	
455	Masters & Schumacker.	Sixth	205 to 213	24 12	
456	Masters & Schumacker.	"	252 to 254	14 49	
457	Masters & Schumacker.	"	255 to 259	13 40	
458	Masters & Schumacker.	Fifth	151 to 160	41 81	
459	Masters & Schumacker.	"	161 to 174	37 52	
460	Masters & Schumacker.	Sixth	175-176	5 36	
461	Masters & Schumacker.	"	177 to 182	16 08	
462	Masters & Schumacker.	"	183 to 188	16 08	
463	Masters & Schumacker.	"	189 to 198	26 80	
464	Masters & Schumacker.	Fifth	144	2 68	
466	Masters & Schumacker.	Sixth	264 to 273	26 80	
467	Masters & Schumacker.	"	274 to 285	32 16	
469	Masters & Schumacker.	68 Erie		.....	$2 60
474	Fenwick, W. L.	32½ Bridge	Part 9	32 10	
475	Matthews, Mrs. C.	59 Queen	9	44 72	
482	Keible, Alf. J.	Fifth	88	4 38	
484	Menzie, Frank	Fourth	23, 24, 26	20 25	
485	Blystone Co.	"	47, 48, 52, 53	25 92	
487	Menzie, E. H.	Third	115 to 117	5 62	
489	Menzie, Fred.	Bridge	31	12 97	
490	Menzie, Fred.	"	32	6 49	
492	Menzie, Fred.	Third	65	6 49	
493	Menzie, Fred.	Fourth	36-40-42	37 26	
495	Menzie, Fred.	Third	71	2 70	
496	Menzie, Fred.	"	72-73	5 40	
497	Menzie, Fred.	Bridge	4	3 24	
498	Menzie, Fred.	204 Bridge	5	36 72	
500	Menzie, Frank, Jr.	14 Erie	Part 4	.....	2 70
505	Hewson, Wm.	24 Erie	Part 1	10 80	
507-508	Mee, J. H.	10 Leader Lane	4-7-173	13 26	
509	Mee, J. H.	Stanton	26	78	
510	Newman, W. H.	9 Maple	10-11	23 63	
514	Misener, F. B.	41 Queen		.....	6 75
514	McClive, Fred	41 Queen	Part 4	13 50	
515	Mitchell, M.	20 St. Lawrence	Part 1	10 72	
517	Mountain, Chas.	Hickson	165	2 70	
518	Mitchell, Mrs. N.	151 Bridge	Part 92	2 70	
520	Moir, Wm.	13 Muir	92	22 95	
521	Moir, Wm.	13 Muir	93	2 70	
523	Mondia, Mrs. Jos.	Second	11	2 66	
531	Parker, Jas.	30 Park		.....	14 09
533	Mussell, Wm.	159 Victoria	Part 37	5 78	
536	Murray, J. J.	80 Third	6	13 88	
539	Nylchriest, R.	221 Bridge	2	34 02	
540	McAndrew, Mrs. N.	160 Park	8-9-10	24 12	
542	McAndrew, N.	Park	5	8 04	
546	Byers, W. S.	131 Victoria	8-1	18 27	
548-9	McClive, Fred	41 Queen	Part 4	27 68	
550-1-2	McClive, Fred	41 Queen	Part 4	79 80	
566	McLean, Dan	Stanton	22	2 70	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
571	McMurray, W. J.	Third	69-70	$12 98	
573	McMurray, W. J.	Fourth	23-24	10 27	
574	McMurray, W. J.	Third	43	9 19	
578	Halliday, J. J.	15 Buckley	Part 11	35 52	
580	Nylchriest, R.	217 Bridge	1	11 20	
584	Lovell, J.	8-12 Bridge		.....	$13 31
588	McClive, Fred	41 Queen	Part 4	6 75	
593	Newman, A. H.	Fourth	27-28	13 50	
594	Newman, W. H.	88 First	Part 8	26 53	
595	Newman, W. H.	71 Park	Part 5-6-9	12 06	
596	Newman, W. H.	92 First	Part 9	26 53	
597	Newman, W. H.	90 First	Part 8-9	26 53	
598	Newman, W. H.	15 Maple	Part 10-11	37 13	
599	Newman, W. H.	165 Victoria	Part 35	31 77	
601	Newham, H.	33 Park		.....	6 75
606	Nicholson, A. E.	16 Erie		.....	2 70
607	Niagara Per. Co.	35 Queen		.....	14 58
608	Clendenning, C. N.	125 Queen	12-13-14	24 37	
613	N. Falls Attil. Assn.	Bridge	Part 92	.....	27 00
633	Whitty, Mrs. A.	7 St. Clair	Part 8	25 12	
639	O'Neil, P. H.	121 Victoria	16	26 80	
641	Ontario Laundry	29 Park		.....	2 70
646	O'Neil, P. H.	117 Victoria	17	10 72	
660	Peoples, Jas.	82 Park	Part 1	8 19	
661	Peer, Mrs.	108 Park	H.	20 25	
663	Philips, Walter	66 Victoria	Part 8	7 40	
672	Pound, Mrs. J. T.	Leader Lane	171-172	5 40	
677	Prudential Life Assn.	37 Queen		.....	4 30
682	Pritchard, H. C.	23 May	Part 15-16	31 05	
683	Flynn, Mrs. S.	48 Park	Part 11	12 48	
684	Pasteri, Frank	27 Park		.....	9 22
686	Rainer, Jos.	Ferguson	65	1 74	
694	Ritenburg, B. H.	Hickson	166	2 70	
696	Redwood, B.	Muir	97-98	3 48	
700	Menzie, Fred—Dawson Bros.	40 Stanley	94	29 03	
712	Beggar, W. H.	41 Clifton	Part 10	6 24	
717	Halliday, J. J.	13 Buckley	Part II	35 52	
722	Newman, W. H.	Second	7	19 99	
725	Russnell, J. A.	67 Queen	Part 11	43 47	
727	Ryan, T. N.	60 Second	Part 6, 7	25 46	
728	Ryan, T. N.	First & Second	Part 26, 7 to 15-23-25	38 88	
729	Ryan, T. N.	203 Bridge	5	35 10	
730	Ryan, T. N.	Second	22 to 35	37 80	
739	Sanson, D.	44 Bridge	Part 5	2 19	
750	Menzie Est., Dawson Bros.	231 Bridge	Part 91	315 10	
751-2	Blackwell, J. T.	118 Bridge	Part 9	45 90	
753	Schlender, R.	131 Queen	Part 7	.....	2 70
754	St. Danas Spring Water			.....	2 70
754	Hewson, W.	24 Erie Ave.	Part 1	5 40	
755	Second, B.	Brydges	55-56	3 48	
757	Sewell, H. G.	Fifth	87	4 46	
759	Shields, J.	Welland	121-122	5 40	
760	Connolly, Miss N.	78 Bridge	Part 2	22 78	
768	Simpson, Miss E.	Sumyard	78	2 70	
769	Hewson, Wm.	24 Erie	Part 1	5 40	
772	McClive, Fred	41 Queen	Part 4	13 40	
773	McClive, Fred	41 Queen	Part 4	12 04	
773	Sedey, Geo.	41 Queen		.....	2 70
775-6-7	Skinner, P. A.	51 Queen	Part 6	37 80	
791	Smith, E. J.	53 Park	Part 1	1 56	
793	Smith, Richard	163 River Rd.	Part 92	10 80	
794	Newman, W. H.	96 First	Part 10	33 08	
795	Newman, W. H.	165 Victoria	Part 35	9 05	
800	Speedy, D. W.	16 Ferguson	29	27 68	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
805	Newman, W. H.	84 First	Part 7	$22 69	
810	Misener, F. B.	Queen	Part 9-10	6 75	
821	Skinner, P. A.	51 Queen	Part 6	56 69	
823	Newman, W. H.	136 Park	Part 4	10 80	
828	Tekton Mfg. Co.	Buttery	33-34	25 92	
833	Teale, W. G.	162 Budge	18, Part 8-10	8 59	
834	Dawson, J.	230 Bridge	B. A.	189 00	
836	Hewson, Wm.	26 Erie Ave.	Part 1	64 80	
836	Thorburn, A. C.	26 Erie		.....	$16 20
840	Tool, Mrs. E.	Ferguson	20 A.	1 02	
842	Newman, W. H.	11 Maple	Part 10-11	36 45	
846	Ryan, T. M.	55 First	Part 26	95	
847	Tunney, Thos.	23 Fourth	46	9 67	
	Union Life Ins. Co.	41 Queen		.....	7 42
848-9	McClive, Fred.	41 Queen	Part 4	20 94	
850	Douglass, Mrs. E.	27 Ferguson	37	32 40	
854	McClive, Fred	41 Queen	Part 4	5 40	
855	Vigna, D.	35 Park	2	.....	8 10
863	Watson Fire Arms Light Co.	61 River Rd.	20	40 57	
867	Warder, Chas.	14 Bridge	Part 14	.....	2 70
871	Watts, Geo.	Hickson	177 to 179	8 10	
874	Marren, Thos.	Victoria	1-2-3	22 62	
891	Newman, W. H.	138 Park	Part 14	20 25	
892	White, D. B.	35 Erie		.....	13 50
893	McClive, Fred	41 Queen	Part 4	8 10	
907	Goodwin, A. G.	22 Victoria	Part 15	6 84	
908	Willox, H.	209 Bridge	3	35 37	
909	Henderson, J. E.	228 Bridge	4-5	13 42	
913	Newman, W. H.	13 Maple	Part 10-11	36 18	
914	Williams, J. R.	49 Park	Part 4-5	.....	15 61
915	Newman, W. H.	85 Park	Part 1	10 80	
928	Woolnough, J. S.	31 Queen	Part 2	.....	6 26
932	Doyle, Mrs. N.	109 Victoria	2	18 90	
933	McClive, Fred	41 Queen	Part 4	13 50	
933	Young, R. C.	41 Queen	Part 4	.....	4 35
937	Allan, M. J.	Third	63	6 49	
938	Beswick, Miss E.	7 Oak	Part 31	7 02	
939	Anderson, K.	Fourth	30 and 37	5 40	
947	Baldwin, Wm.	Second	26	9 72	
950-951	Badger, Geo.	58-60 Queen	Part 7	228 15	
956	Baldi, Mary	141 First	28-29-30	23 74	
957	Robinson, John	6 Morrison	4	59 35	
959	Battle, T. F.	238 River Rd.	74	112 56	
965	Bealy, J. M.	42 Ellis	Part 86-87	45 56	
967	Bench, J.	129 First	31	14 79	
973	Bishop, Robt.			.....	1 35
975	Brown, Wm. N.	40 Queen	Part 13	37 13	
980	Hobson, W. H.	52 Huron	Part 7	13 26	
986	Bradley, C.	63 St. Clair	Part 50	.....	2 15
991	Button, E.	215 River Rd.	7	36 54	
994	Jewell, Mrs. H.	88 Huron	Part I	79	
999	Brown, Mrs. H.	St. Lawrence	14	10 80	
1000	Brown, Mrs. H.	Buckley	14	10 80	
1001	Brown, Mrs. H.	St. Lawrence	188-189	8 10	
1002	Brown, Mrs. H.	44 Queen	14	99 90	
1003	Brown, Mrs. H.	Huron & Ontario	1-2	17 55	
1007	Burdon, Thos.	42 St. Lawrence	Part 14	26 80	
1016	Fleming, J.	44 Morrison	20	4 68	
1018	Ellis, Robt.	137 Welland	Part 6-7	18 90	
1020	Carter, Bert	106 Queen	Part 2	40 09	
1025	Candler, Ed.	43 Buckley	12	4 68	
1030	Calbert, Mrs. N.	84 Huron	2	27 00	
1034	Citizens' Band	31 Ontario	82	7 43	
1038	Clark, Mrs. Jas.	37 St. Lawrence	Part 5-6	18 90	
1039	Clark, Mary A.	70 Morrison	32	32 40	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
1049	Dickenson, H.	35 St. Lawrence	Part 5-6	$5 46	
1072	Dawson, John	91 Huron	8	72 90	
1075	Davis, Wm.	116 Third	Part 14	9 67	
1078	Matthews, Mrs. C.	30 Morrison	14	16 34	
1080	Dom. Art Co.	66 Queen	Part 5	.....	$13 50
1081	Dolan, John	31 Morrison	Part 1	26 80	
1084-5	Doig, D.	149 Welland	Part 7	37 80	
1087	Donald, Mrs. J.	96 Huron	Part 5	5 85	
1088	Lawrence, Miss N.	93 Huron	9	2 66	
1089	Cadham, J. G.	95 Huron	10	24 30	
1091	Henderson, Robert	Victoria	Part 167	5 40	
1108	Dolan, John	29 Morrison	2	29 70	
1109	Ray, James	103 Simcoe	168	37 80	
1110	Dutcher, Geo.	57½ St. Lawrence	Part 50	.....	2 70
1114	Matthews, Mrs. C.	28 Morrison	12	16 53	
1117	Ellis, Robt.	Queen	5	13 40	
1118	Ellis, Miss C.	110 Queen	Part 6-7	13 76	
1123	English, Geo.	11 Oak	Part 17-18	18 44	
1127	Masters, M. B.	129 Fourth	10	30 55	
1132	Fleming, Mrs. P.	230 Victoria	176	18 92	
1142	Foster, P.	22 St. Clair	Part 1	63 45	
1153	Ganter, Wm.	93 Morrison	Part 10	20 78	
1157	Gilles, Norman	140 Third	122	16 36	
1158	Brydges, Mrs. S.	144 Queen	13	21 60	
1160	Glynn, P. J.	45 Ellis	52	34 40	
1162	Glynn, P. J.	21 Morrison	Part 5	12 90	
1163	Glynn, P. J.	54 Queen	Part 8	.....	7 80
1164	Gladman, Dr.	60½ Queen	Part 6	.....	2 70
1165	Gordon, Rev. G. B.	247 River Rd.	Part 3	43 50	
1177	Hawes Von Gal Hat	59-61 Clifton	10-11	148 23	
1186	Hanna, Roy	63 Buckley	26	9 36	
1189	Matthews, Mrs. C.	57 Ontario	Part 15-16	17 40	
1200	Hoey, Thos.	162 Queen	Part 1-2	26 80	
1202	Hobson, H. W.	76 Ellis	102	15 96	
1204	Homan, W. S.	70 Buckley	Part 5-6	37 80	
1207	Brown, Mrs. N.	42 Queen	Part 13	29 70	
1212	Homan, W. S.	82 Buckley	Part 8	35 10	
1217	Hendricks, Mrs. H.	126 Huron	13	3 51	
1219	Jackson, Jas.	104 Morrison	Part 27-28	35 10	
1221	Jackson, H. G.	Third	Part 17-121	16 20	
1229	Foster, P.	80 Queen	Part 1	58 05	
1231	Kelly, E.	154 Queen	16-7	40 20	
1235	Ganter, Wm.	93½ Morrison	Part 10	18 23	
1240	Rainer, Wm.	65 Buckley	Part 25	17 40	
1241	Lambert, A.	66 Huron	Part 12	10 14	
1242	Carter, B.	108 Queen	Part 2	18 90	
1243	Jewell, Mrs. H.	88 Huron	Part 1	3 88	
1244	Pa Peer, Felix	139 Welland	Part 6-7	52 65	
1251	Stuart, J. H.	91 Buckley	19	7 80	
1254	Brown, Mrs. N.	48 Queen	Part 15	78 30	
1260	Lorenz, Wm.	74 Queen		.....	2 70
1273	Matthews, Jas.	36 Morrison	Part 16	17 20	
1275	Martin, John	61 St. Clair	Part 50	.....	2 60
	Manley, Geo.	93 Simcoe		.....	1 74
1278-9	Thompson, A. A.	93 Simcoe	Part 15-16-17	37 80	
1283	Smith, Mrs.	9 Oak	Part 17-18	17 82	
1286	Masters & Schumacker.	Fourth	31-32	10 72	
1287	Masters & Schumacker.	"	1-2-3-8-9	32 15	
1288	Masters & Schumacker.	"	40-44	21 44	
1289	Masters & Schumacker.	Sixth	214-233	85 76	
1290	Masters & Schumacker.	"	250-251, 234-241	42 60	
1291	Masters & Schumacker.	Fifth	103-104-105	17 48	
1292	Masters & Schumacker.	"	106 to 113	21 44	
1293	Masters & Schumacker.	"	115-116	7 52	
1294	Masters & Schumacker.	"	117-135	50 92	
1295	Masters & Schumacker.	Fourth	12	6 56	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
1298	Masters & Schumacker.	Fourth	14-15	$2 99	
1299	Gay, R. J.	Third	Part 19-20	9 72	
1300	Menzie, Frank	"	Part 19-20	9 72	
1302	Menzie Est.	Second	128	1 88	
1306	Miller, J.	68 Queen	Part 5	.....	$2 70
1313	Brown Est.	6 Huron	Part 1-2	34 84	
1314	Moran, Jas.	153 Welland	Part 6-7	26 80	
1324	Musgrave, Dr. G. J.	12 Huron	Part 6	21 84	
1329	Simpson, H. E.	117 Clifton	3	62 10	
1333	McAndrew Frank	Ellis	33	10 72	
1336	Gibson, Mrs. J.	49 Huron	Part 9	40 50	
1349	Hall, John	107 Erie	9	19 14	
1358	McMurray, W. J.	Third	54-55	12 97	
1368	Newman, Wm.	89 Morrison	9	17 55	
1370	Brown, Mrs. N.	38 Queen	Part 13	16 20	
1383-4	Oddey, T. A.	Fourth	45-46-47	16 47	
1393	Newman, W. H.	112 Huron	Part 5-6	14 85	
1394	Orange Lodge	203 Victoria	25	40 50	
1399	Hamilton, J. J.	87 Huron	Part 16	43 20	
1402-1403	Place, Em.	82 Morrison	Part 36	14 04	
1406	Parker, Wm.	64 Morrison	29	27 70	
1407	Skinner, P. A.	43 Simcoe	Part 120-121	32 40	
1414	Pennington, J. W.	59 St. Clair	Part 50	.....	2 70
1424	Place, Wm.	84 Morrison	Part 36-191	7 02	
1436	Quinn, Mack.	140 Queen	1	10 32	
1442	Carter, B.	112 Queen	1	11 70	
1444	Ricketts, N.	128 Huron	14-15-16	18 92	
1448	Reilly, W. B.	129 River Rd.	Part 135-6-7	83 70	
1449	Brown, Mrs. N.	41 Huron	Part 3	16 20	
1457	Robb, A. D.	285 River Rd.	Part 135	.....	13 50
1463	Dawson, J.	Victoria	172	21 60	
1464	Saddler, J.	244 Victoria	171	21 60	
1467	Homan, W. S.	84 Buckley	Part 8	35 10	
1470	Matthews, Mrs. C.	59 Ontario	Part 15-16	13 92	
1481	Place, Wm.	80 Morrison	Part 36	4 68	
1485	Smecks, A. G.	72 Morrison	Part 33	.....	2 45
1492	Smith, E. J.	224 First	145	9 61	
1507	Sanson, D.	134 Third	51	8 89	
1514	Skinner, P. A.	41 Simcoe	Part 121	32 40	
1518-1519	Styles, S.	Ellis	95-94	19 14	
1520	Styles, S.	140 Welland	Part 1	37 80	
1522	Taylor, L. H.	94 Erie	3	62 10	
1525	Hobson, H. W.	52½ Huron	Part 9	13 26	
1533	Dolan, John	44 Ontario	Part 1	24 30	
1536	Brown, Mrs. N.	40 Queen	Part 13	29 70	
1538	Gibson, Mrs. J.	31 Ontario	Part 9	23 18	
1541	French & Midforth	161 Victoria	28	15 12	
1552	Ellis, John	141 Welland	Part 6, 7	24 30	
1553	Waters, Mrs. S.	123 Huron	11	8 70	
1564	Reed, Roland	68 Ontario	Part 60-61	26 80	
1576	Mondia, Mrs. Jos.	125 Huron	11	5 46	
1581	Ellis, Miss C.	133 Welland	Part 6-7	16 20	
1596	Willmott, C. R.	Victoria	1 to 231	1,155 60	
1597	Carter, B.	138 Welland	Part 1	21 60	
1599	Davis, Ed.	619 River Rd.	Part 114	9 57	
	Murphy, Thos.	Walnut	142	6 96	
1603	Campaigne, H.	"	143	6 96	
1605	Newman, W. H.	27 South	56	29 70	
1606	Aldridge, J. G.	McRae	277	2 70	
1607	Anderson, J. B.	11 Centre	Part 90	84 38	
	Goodison, M. C.	11 Centre		.....	12 70
1608	Anderson, J. B.	41 Ellen	120	33 75	
1613	Andrews, E. S.	495 Victoria	4	.....	11 48
1617	Clegg, Miss A.	58 Stamford	569	32 40	
1619	Appleton, A.	Roberts	643	5 40	
1626	Newman, W. H.	21 South	Part 54-55	27 00	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
1627	Goodwin, H. W.	46 McDougall	388	$20 01	
1636	Dawson Bros.	Simcoe	Part 17	16 08	
1637	Dawson Bros.	311 River Road	Part A	147 40	
1638	Dawson Bros.	Ontario	Part A	34 84	
1641	Batty, Hiram	43 McDougall	213	27 00	
1642	Batty, Hiram	Ontario	28	9 45	
1650	Burrows, S.	30 McRae	25	55 35	
1653	Badger, Geo.	Jepson	44-45	21 60	
1655	Bedell, S.	107 McRae	215	31 05	
1662	Dawson Bros.	McRae	280	2 70	
1663	Binder, H.	Binder and Falls	Block B.	152 82	
1664	Binder, H.	26 Binder	A.	118 80	
1665	Binder, H.	Alma	29-34	43 20	
1666	Binder, H.	River Rd.	17-18	27 00	
1669	Frier, A. C.	Stuart	106	5 66	
1679	Robertson, H. N.	109 St. Lawrence	Part 39	19 58	
1682	Biggar, M. H.	29 Ryerson	245	10 92	
1685	Kenny, Mrs. A.	McRae	289	4 05	
1693	Blackmore, S. H.	Ryerson	241	8 10	
1699	Black, Chas.	McDougall	212	2 64	
1700	Black, Miss M. A.	Stamford	530	10 80	
1702	Blundell, H. E.	Brock	310	4 05	
1709	Boyle, Miss J. K.	Cookman	426-427	13 50	
1712	Borque, J.	McRae	285	3 36	
1722	Brown, H. N.	12 Ryerson	105	28 38	
1723	Brown, J. P., Est.	Simcoe	154	5 40	
1725	Brown, J. R.	28 Ferry Rd.	107	.....	$40 50
1726	Miller, Ida Est.	278 Victoria	Part H	49 95	
1727	Brookfield, G. W.	289 Second	75	46 58	
1736	Newman, W. H.	23 South	Part 54-55	27 00	
1740	Brocklebank, C.	12 Hunter	467-483	.....	2 70
1749	Bush, Miss R.	Ferry	100	16 04	
1751	Buchanan, Est.	Robinson	14 to 18	27 00	
1752	Buchanan, Est.	"	27 to 32	40 50	
1753	Buchanan, Est.	"	Ra 19-20-21	162 00	
1761	Burns, Val.	4 South	Part 9	29 58	
1770	Burrows, W. H.	497 Victoria	Part 124	.....	2 70
1771	Duck, D. A.	111 McRae	265	9 75	
1773	Robinson, R. G.	195 Ryerson	Part 8	14 85	
1808	Campaigne, S. C.	Rice	90	2 75	
1809	Campaigne, S. C.	310 Ryerson	95	8 58	
1823	Beaumonti, Joe	16 Heywood	136	38 48	
1826	Kindy, N.	White	Part 533	18 27	
1827	Clement, R.	259 Victoria	141	29 48	
1835	Clendenning, Cal.	41 McRae	64	46 58	
1836	Clendenning, C. N.	475 River Road	22	16 38	
1843	Cole, E. S.	102 St. Clair	Part 43	42 53	
1861	Cook, R. R.	6 Centre	Part 117	.....	4 68
1883	Culp, Miss G.	Hiram	124	10 80	
1887		619 River Road	Part 114	15 66	
1888	Davis, Ed.	"	Part 129	14 79	
1890	Davidson, Mrs. R.	69 Palmer	Part 3	7 12	
1905	Desetta, R.	Stamford	615	8 10	
1909	Ditmars, Geo.	7 Benson	2-3	48 87	
1933	Drew, J. W.	McRae	207	3 38	
1939	Dingman, Mrs. E.	332 Victoria	156-157-158	66 15	
1944	Ferris, T. C.	43 Roberts	554-555	33 06	
1947	Ellis, Geo.	55 McRae	117	33 50	
1952	Russnell, J. A.	15 Slater	Part 247-248	22 95	
1958	Embleton, A.	107 St. Lawrence	Part 39	19 58	
1962	Eugene, D.	Hiram	29	10 80	
1967	Fenwick, M. L.	McRae	61	8 78	
1968	Ferris, T. C.	Ottawa	291	2 61	
1969	Dawson Bros.	"	293-296	16 20	
1970	Ferris, T. C.	"	292	2 61	
1971	Ferris, T. C.	Robinson & Clark	Part Rg. 23	1 74	
1972	Ferris, T. C.	45 Roberts	Part 556	18 71	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
1976	Field, Frank	Florence	174	$4 18	
1995	Fonger, H.	McRae	47	8 78	
1996	Fonger, H.	Burn	92-93	17 55	
2000	Fraser, A.	Lorne	928 to 930, 950 to 952	48 60	
2006	Gardner, R. G.	McRae	217	3 38	
2008	Gadsby, E. A.	15 South	Part 50	18 23	
2018	Gates, J. C.	Jepson	37	8 72	
2012	Gehan, R. A.	66 McRae	142	35 10	
2015	Gibbs, A.	Stamford	130	4 73	
2018	Glassbrook, Wm.	9 Bender	130-131	7 02	
2020	Goold, Mrs. W. J.	347 River Rd.	Part 172	45 90	
2021	Goodson, Joe	162 Ontario	Part 48	7 61	
2025	Gonder, R. N.	43 Ellen	135-136	45 90	
2032	Gribble, Frank J.	1 Palmer	1	29 70	
2033	Skinner, P. A.	288 Victoria	Part H-28	51 30	
2036	Green, A. H.	Robert	602	8 10	
2039	Davidson, Samuel	South	Part 58-59	9 45	
2041	Graham, Alex.	7 Heywood	163	10 34	
2045	Greenup, Mrs. T. J.	30 Stamford	531	32 40	
2046 to 2047	Greenup, Mrs. T. J.	"	81-80	17 56	
2060	Hann, Mrs. S.	15 Hunter	Part 479	5 28	
2073	Hartwell, John	335 River Rd.	Part 172	31 05	
2081	Hague, Jos.	37 Walnut	464	32 40	
2083	Kindy, N.	6 White	Part 533	17 40	
2088	Woolnough, J. S.	40 Ellen	130	15 36	
2090	Dawson Bros.	Stamford	253	4 05	
2091	Hastings, Mrs. A. B.	Ottawa	273	4 05	
2092	Hastings, Mrs. A. B.	Detroit	192	5 40	
2094	Clendenning, C. N.	135 Palmer	452	7 22	
2103	Hetherington, Geo.	Stamford	231-232	10 80	
2104	Hetherington, Mrs. C.	21 South	52	22 95	
2106	Henderson, John	Stamford	229-230	10 13	
2108	Zimmerman, O.	23 McRae	55	26 10	
2110	Heximer, H.	31 McGrail	101	16 20	
2111	Heximer, J.	51 McGrail	96	27 68	
2126	Hillishim, Jacob	63 Ryerson	236	37 80	
2128	Hopkins, Jos.	321 River Rd.	Part 18	15 66	
2132	Horning, Mrs. J. L.	Nelson	53	8 10	
2142	Hobson, Miss A. B.	Jepson	46	10 80	
2143	Smith, A. T.	McRae	31	8 10	
2143	Fielding, N.	"	33	5 22	
2150	Hopkins, Jos.	Ontario	Part 19	6 26	
2154	Hughson, N.	6 Simcoe	164	28 38	
2158	Hale, Robt. H.	Stamford	565-566	23 77	
2163 to 2164	Smith, H. W.	13 Centre	Part 90	59 41	
2167	Inglis, Geo.	491 Victoria	3	.....	$11 48
2171	Jackson, W. S.	Stamford	100	7 43	
2175	Jackson, W.	23 Roberts	Part 522	.....	1 74
2178	Robertson, H. N.	86 Simcoe	Part 39	14 18	
2180	Jarvis, T. H.	20 McDougall	390	36 45	
2181	Jarvis, H.	51 Ryerson	239	31 48	
2183	Anderson, J. N. B.	39 Ellen	121	24 30	
2185	Jenter, Wm.	Robert	557	32 40	
2187	Anderson, W. O.	Benson & South	69	5 40	
2191	Fleming, Miss E.	427 Victoria	487	13 26	
2194	Johnston, R. D.	35 John	92	.....	13 50
2197	Johnston, C. P.	84 McGrail	Part 48	20 93	
2199	Johnston, C. V.	57 South	Part 6	38 48	
2207	Kalsman, N.	Centre	Part 91	.....	2 70
2208	Donald, A.	Ryerson	139	1 00	
2213	Kelly, Marie	2 off Terry	105	75 60	
2214	Kelly, Dwight	61 Kitchener	541	35 10	
2215	Kennedy, Mrs. F.	Stamford	185	4 73	
2220	Kelmen, Mrs. M. J.	Ryerson	59	8 10	
2232	Thorburn, A. C.	Victoria	123	18 90	
2235	Kindy, N.	Stamford	532	29 58	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
2239	Kendel, A.	McRae	274	$4 05	
2240	Kline, Harry	20 Stamford	529	20 88	
2242	Robertson, H. N.	84 Simcoe	Part 39	14 18	
2243	Knapp, I. B.	165 Epworth	201	31 05	
2244	Romisky, H.	44 Centre		.....	$2 70
2251	Lavery, H.	Florence	175	6 49	
2253	Latarte, L.	7 John	Part 84	.....	13 50
2257	Lawson, S.	408 Victoria	436	17 84	
2259	Langley, J. T.	McRae	112	8 78	
2260	Langley, J. T.	"	111	11 48	
2261	Langley, J. T.	"	266	4 05	
2262	Langley, J. T.	"	214	3 38	
2274	Rigg, Geo.	Ryerson	56	8 10	
2278	Robson, L. H.	50 McRae	109	15 02	
2286	Lippincott, Mrs.	Ferry Rd.	106	54 00	
2287	Lippincott, Mrs.	Victoria	117	64 80	
2289	Robinson, J.	46 Ryerson	Part 114	29 70	
2292	Lovell, Fred.	30 Clark	28	7 02	
2306	Lundy, Mrs. B. H.	Victoria	Part 7	10 00	
2316	Robertson, H. N.	103 St. Lawrence	Part 39	19 58	
2318	Dawson Bros.	Slater	243	5 40	
2321	Masters, M. B.	Ottawa	257-258	20 25	
2322	Masters, M. B.	Stamford	250	4 05	
2323	Masters, M. B.	Slater	249	4 05	
2324	Dawson Bros.	McRae	281	2 70	
2325	Dawson Bros.	Stanley	331-332	5 40	
2326	Dawson Bros.	"	330-325-326	8 10	
2327	Dawson Bros.	Stamford and Stanley	316 to 324	24 30	
2328	Dawson Bros.	Stamford	315	2 70	
2329	Dawson Bros.	Brock	314	4 05	
2330	Dawson Bros.	"	303 to 308	24 30	
2331	Masters, M. B.	Jepson	105 to 114	27 00	
2332	Masters, M. B.	"	115-116	5 40	
2335	Masters, M. B.	"	121-122-123, 127-128, 117 to 120	38 85	
2337	Dawson Bros.	Stamford	233	5 40	
2339	Marven, Mrs. C. T.	Heywood	166	8 78	
2340	Dawson Bros.	Stamford	297-298-299	11 89	
2351	Murphy, T.	129 Kitchener	618	10 44	
2354	Manley, G. W.	Third	50	5 66	
2359	May, W. H.	Benson	Part H.	7 56	
	Lawlor & West			.....	2 70
2258	Woolnough, J. S.	483 Victoria	Part 135	13 92	
2361	Male, Frank	8 Clark	22	11 31	
2370	Margetts, R.	Cookman	403-404	13 50	
2371	Gress, Mrs. Rose	78 Simcoe	Part 151	16 20	
2372	Methodist Church	Hunter and Kitchener	Park	27 00	
2375	Miller, L. M.	Ryerson	124 A	8 10	
2379	Miller, Geo.	225 Welland	11	29 24	
2381	Misener, Chas.	Kitchener	Part 579	3 30	
2386	Miner, Geo.	Stamford	95-97	24 98	
2387	Midforth, Thos.	109½ St. Lawrence	Part 54-55	3 00	
2394	Murphy, John	13 McRae	50	55 35	
2402	Moore, Peter D.	McDougall	225	2 34	
2405	Dawson Bros.	Detroit	227-228	10 80	
2411	Robinson, John	5 Inskip	Part 114	18 90	
2414	Nock, W.	19 Slater	Part 247-248	14 79	
	Mularkie, Miss A.	Jepson	38	2 47	
2415	Boylen	"	39	2 47	
2433	McCabe, Miss C.	Hiram	122	10 80	
2440	Vining, C. E.	McRae	200	2 18	
2443	McDonald, Wm.	88 St. Clair	Part 43	12 29	
2446	Clendenning, C. N.	129 Palmer	453	7 02	
2458	O'Donnell, J. W.	124 McRae	290	31 05	
2472	Thorburn, A. C.	489 Victoria	123	21 60	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
2475	Phemister, W. H.	Jepson	14	$10 80	
2477	Murphy, Jos.	143 Kitchener	623	18 90	
2483	McQuestion, Jas.	Centre		.....	$6 75
2488	Marsh, Jas. F.	20 Jepson	17	59 40	
2492	Dawson Bros.	Slater	235	5 40	
2493	Dawson Bros.	Stamford	234	4 73	
2496	Nelson, T.	Hunter and Park	Part 480	6 08	
2497	Neil, Wm.	Centre	Part 16-17	4 52	
2501	Nichols, J.	Heywood	161	8 78	
2502	Nichols, Wm.	26 Cookman	405	16 34	
2504	Niagara Falls Club	Victoria	Part Block A	43 50	
2505	Niagara Falls Club	373 Victoria	Part Block A	163 12	
2512	Northrup, C. S.	South	11 to 14	27 28	
2519	O'Donnell, Jas.	Stuart	101	8 72	
2520	O'Donnell, Jas.	19 McRae	53	42 88	
2521	O'Donnell, Jas.	Stamford	171-172	10 06	
2522	O'Donnell, Jas.	Heywood	140	8 72	
2523	O'Donnell, Jas.	"	141	30 16	
2525	Kelly, D. N.	11 Walnut	454	35 10	
2526	Oliver, Thos.	17 Walnut	456	39 15	
2542	Robinson, John	414 Ryerson	Part 114	27 00	
2566	Philips, Harvey	593 River Rd.	Part 112	.....	2 70
2570	Phemister, Geo. S.	29 McRae	58	12 29	
2573	Pierce, Lewis	82 McGrail	47	19 14	
2575	Pitt, E. D.	405 Victoria	492-493-484-485	124 20	
2578	Pitt, E. D.	481 Victoria		.....	2 70
2578	Jones, Walter	"	Part 136	20 25	
2579	Jones, Walter	481 Victoria	Part 136	8 10	
2581	Plato, Bur Est.	Roberts	632	5 40	
2582	Plato, John	Kitchener	582	8 10	
2584	Trelford, Fred.	143 Ryerson	61	8 10	
2596	Smith, A. T.	McRae	67-68	16 20	
2601	Putman, Frank	102 Simcoe	Part 36-37	13 05	
2602	Bowman, Thos. H.	McRae	45	8 77	
2618	Reed, Thos. A.	Hiram	106	10 80	
2625	Reavely, Miss B.	Nelson	51	8 10	
2627	Springett, Geo.	McRae	270-271	8 10	
2635	Rothery, J. C.	River Rd.	2-46A	27 00	
2636	Rothery, J. C.	McGrail	53-57-38-42	81 00	
2637	Rothery, J. C.	Centre	Part 29-30-31	13 50	
2638	Rothery, J. C.	Ellen	64-67	43 20	
2639	Dingnan, Mrs. E.	81 McRae	154	33 75	
2641	Ditmars, Geo. E.	McRae	205	3 38	
2642	Robinson, J. N. B.	5 Alma	Part 3	14 85	
2643	Robinson, John	18 Simcoe	158	45 90	
2644	Robinson John & Son	599 River Rd.	Part 3	135 00	
2645	Thorburn, A. C.	Centre	Part 2	32 40	
2646	Nobert, Arthur	109 McRae	216	32 16	
2647	Sinclair, Geo. E.	McRae	62	1 00	
2648	Moore, H. J.	Stamford	15	8 10	
2652	Robertson, W. M.	McDougall	224	2 34	
2653	Robertson, A. R.	13 South	49	36 45	
2655	Robertson, A. B.	19 Jepson	9	49 95	
2656	Robertson, H. N.	15 Jepson	7-8	62 10	
2658	Robertson, Jas.	62 McRae	144	51 98	
2661	Smith, W. E.	17 Slater	Part 247-248	22 95	
2663	Rozil, Mrs. Geo. E.	Third	49	8 78	
2665	Brown, Est. J. P.	43 Simcoe	44-152	86 40	
2670	Goold, Mary E.	River Rd.	11	13 50	
2671	Russell, W. E.	Detroit	195-196	10 80	
2672	Dawson Bros.	Stamford	186-187	10 80	
2673	Russell, Frank	Florence	184	6 49	
2674	Redell, Geo.	Fourth	92	6 49	
2677	Sauer, Max	9 John	Part 84	.....	13 50
2678	Saunders, H. S.	3 Hutton	182	29 70	
2680	Sauberan J, B.	11 Hunter	Part 486	5 20	
2682	Salt, Geo.	143 Roberts	644	16 20	

Roll No.	Person Assessed	Street.	Lot No.	Land.	Business.
2695	Scott, John	91 Palmer	227	$9 56	
2701	Dingnan, Mrs. E.	73 McRae	150	36 45	
2702	Scott, Thos. E.	59 Ryerson	238	4 29	
2703	Scott, Thos. E.	McDougall	226	2 34	
2705	Dawson Bros.	Detroit	224	5 40	
2706	Simpson, Geo.	609 River Rd.		.....	$6 75
2706	Williams, Harry	"	Part 109	27 00	
2771	Shamholdts, E.	2 McDougall	383-385	23 22	
2713	Steinburner, Mrs.	Stamford	572	10 80	
2717	Shelly, Geo.	27 Kitchener	Part 504-505	7 02	
2718	Shelly, Geo.	White	"	7 80	
2722	Misener, F. B.	Second	76	49 28	
2733	Misener, F. B.	"	77	8 78	
2725	Smith, Edward	52 McRae	108	51 98	
2736	Smith, D.	17 Epworth	163	13 58	
2738	Ferguson, H. F.	Ryerson	128	8 10	
2741	Smith, Mrs. S.	"	146-127	1 00	
2748	Ferris, I. C.	45½ Roberts	Part 556	18 71	
2754	Skinner, P. A.	South	1 to 6	39 96	
2755	Skinner, P. A.	"	201	4 05	
2756	Skinner, P. A.	"	150	41 85	
2770	Stuckey, S.	Philip	72	9 45	
2787	O'Donnell, D. P.	Victoria	2	10 80	
2790	Stuart, J. H.	Roberts	507	10 80	
2791	Marshall, W. W.	Philip	75	9 45	
2794	Stuart Bros.	McRae	63	8 78	
2795	Stuart, Mrs. A.	Eastwood	Part 66-67	5 40	
2796	Halcombe, W. C.	32 McRae	72	48 20	
2799	Stuart, Mrs. S.	57 Ryerson	237	37 80	
2802	Surburg, J. W.	Lewis	1-2-18-20	54 00	
2803	Surburg, J. W.	McGrail	43-44	16 20	
2804	Surburg, J. W.	"	51-52	16 20	
2805	Surburg, J. W.	Ellen	77-78	22 95	
2806	Surburg, J. W.	McGrail	105	10 80	
2807	Surburg, J. W.	McGrail	109-113	54 00	
2810	Swayze, Geo. E.	40 Roberts	Part 544	8 78	
2812	Sykes, Mrs. G. A.	McRae	282-283	6 75	
2815	Newman, W. H.	25 South	Part 54-55	27 00	
2820	Thorburn, A. C.	487 Victoria	Part 2	14 85	
2821	Thorburn, A. C.	487 Victoria	Part 2	104 63	
2826	Thompson, Wm.	5 Stamford	7	24 80	
2827	Thomas, Geo. A.	26 Benson	Part 184-185	23 63	
2834	Gress, Mrs. R.	76 Simcoe	Part 151	16 20	
2835	Titus, Geo. W.	37 McDougall	216	21 60	
2836	Tidd, Chas.	113 Roberts	604	22 95	
2841	Trutt, T. C.	McRae	155	3 48	
2846	Spearing, J. W.	McRae	287	3 38	
2860	Vining, C. E.	119 St. Lawrence	Part 64-65	26 10	
2861	Vining, C. E.	121 St. Lawrence	Part 64-65	26 10	
2871	Dawson Bros.	Detroit	193	5 40	
2872	Warner, H.	Jepson	93	6 49	
2873	McDonald, Jas.	Jepson	94	6 49	
2878	Northrup, C.	Second	30	8 78	
2882	Wadsworth, R. W.	Ryerson	130	8 10	
2893	Wells, J. & F.	11 Philip	93	29 58	
2897	White, D. B.	Stamford	608	8 10	
2899	Packer, Mrs. A.	Stamford	190	4 73	
2904	Winterton, N.	McRae	146	8 77	
2917	Williams, Harry	595 River Rd.	Part 112	54 00	
2919	Williams, W. H.	413 Inskip	440	22 95	
2922	Dawson Bros.	Roberts	599	8 10	
2923	Dawson Bros.	Roberts	595	8 10	
2924	Dawson Bros.	Stamford	617	8 10	
2925	Dawson Bros.	Stamford	657-658	10 80	
2926	Dawson Bros.	Robert	645	5 40	
2927	Dawson Bros.	Kitchener	933 to 936	21 74	
2928	Wilson, J. R.	9 Bender		.....	8 10

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
2928	Glassbrook, Wm.	9 Bender	Part 130	$10 92	
2931	Wilson, Mrs. F.	50 Clark	33	29 70	
2932	Wilson, Miss Pearl	105 St. Lawrence	Part 39	19 58	
2933	Wilson, H. H.	397 River Rd.	40-41	.....	$27 00
2937	Woolnough, Mrs. J. S.	Ellen	80	9 14	
2938	Woolnough, Mrs. J. S.	Ellen	79	9 14	
2939	Woolnough, A. N.	Victoria	Part 116	274 05	
2940	Woolnough, Mrs. J.	555 Victoria	85	34 80	
2944	Goold, Mrs. W. J.	3 Simcoe	Part 112	42 53	
2945	Robinson, M. B.	197 Ryerson	Part 91	14 85	
2947	Mynkoop, Mrs. N.	Stamford	613	9 10	
2951	Lippincott, Mrs. J.	6 Ferry Rd.	102	72 90	
2955	Young, R. C.	McRae	208	2 18	
2956	Young, R. C.	43 Benson	Part H	23 14	
2957	Young, Thos.	12 South	Part 72	30 82	
2974	Allan, N. J.	615 Ferry	Part 4	24 91	
2975	Allan, N. J.	617 Ferry	Part 4	38 09	
2976	Allan, N. J.	619 Ferry	Part 4	4 40	
2978	Poran, Peter	Spring	42	16 69	
2992	Mitchell, R.	19 Sixth	Part 832	19 05	
2998	Betts, Harry	7 Banker	19-20	40 44	
3001	Kick, F.	Stanley	3	9 96	
3002	Bianco, Lewis	3 Stanley	2	15 82	
3003	Booth, Frank	Temperance	Part 25-26	5 86	
3005	Booth, Frank	Spring	37 to 39	17 58	
3006	Booth, Frank	Stanley	6	5 86	
3007	Booth, Frank	Summer	23-24	11 72	
3008	Booth, Frank	Summer	76-83	46 88	
3010	Bovillo, Nat.	45 Stanley	Part 2	29 30	
3011	Bowles, L. & J. H.	Emery	82	7 03	
3013	Brundage, Geo.	655 Emery	Part 110	12 52	
3016	Brown, R. B.	Temperance	61	7 03	
3019	McDougall, Mrs. A.	55 Ellen	Part 1	11 01	
3021	Butters, James	105 Main	Part 1	126 00	
3021	Cadham, J. G.	Fifth	914	8 79	
3028	Quagharillo, John	Welland St.	807	19 65	
3029	Moore, A.	44 Main	2	41 02	
3065	Didemus, Mrs. A.	Temperance	3	22 27	
3069	Durham, Miss F.	Lundy's Lane	Part 12	4 52	
3070	Durham, Miss F.	Victoria	Part 4	2 34	
3071	Didemus, Wm.	14 Temperance	2	14 10	
3087	Ellis, Geo. W.	Temperance	1 to 6	13 91	
3088	Ellis & Thorburn	North	1 Bk. 3	6 30	
3090	Ellis & Thorburn	Joe	25, 26	11 72	
3091	Ellis, Geo. W.	Temperance	1 to 6V	1 85	
3092	Ellis, Geo. W.	Summer and Spring	8 to 27	15 60	
3094	Ernsburger, Mrs. M. E.	Sixth	844	8 90	
3096	Ferguson, Wm.	Ferry	Part 5	17 58	
3102	Finnique, Dom.	53 Seventh	875	10 26	
3103	Finnique, Dom.	55 Seventh	874	20 51	
3104	Finnique, Dom.	55 Seventh	876-877	8 90	
3111	Fox, Mrs. John	140 Summer	Part 7	24 91	
3113	Garner, James	13 Joe	12	34 57	
3115	Georges, Mrs. R.	Emery	6	7 03	
3125	Pope, Miss A.	1 Main	Part 1	57 14	
3126	Cadham, J. G.	65 Lundy's Lane	7	84 24	
3128	Hamilton, Natt.	51 Ellen	Part 1	11 64	
3129	Hardwick, Wm.	17 Drummond	878	29 30	
3130	Hardwick, Wm.	South	888	8 79	
3133	Heximer, Wm.	45 Ellen	Part 7	26 37	
3136	Hedge, E.	8 Banker	17	13 72	
3144	Egrett, Toni	81 Seventh	Part 9	21 98	
3150	Ker, Wilford	825 Ferry	Part 1	19 78	
3152	Kennedy, H. B.	6 Main	Part 10	57 14	
3156	Larat, A.	Stanley	Part 2	7 33	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
3161	Lundy's Lane Athletic Assn.	Spring	1 to 13	$63 00	
3162	Lundy's Lane Rifle Assn.	83 Temperance	Part 8-7	23 44	
3163	Lowell, Jas., Est.	Lundy's Lane	Part 130	24 17	
3167	Salit, N.	645 Ferry	Part 1	24 11	
3178	Moraldi, Jim	Eighth	798	5 56	
3179	Mit. Life Ins. Co.	Ferry		.....	$2 93
3181	Misener Est.	North	Part 130	43 95	
3184	Pease, A.	75 Seventh	Part 868	8 35	
3188	Morse, Mrs. S.	Victoria	Part 130	249 05	
3191	Morse, John	101 Summer	17 Block 3	18 75	
3194	Mondia, Mark	Stanley	Part 1	73	
3198	McGarry, Mrs. A.	89 Main	3	60 07	
3199	Brundage, Geo.	16 Drummond	Part 10	13 72	
3204	Nichols, Henry	North	3	7 03	
3206	Townshead, Mrs. J. T.	2 Main	Part 2	7 27	
3209	Olander, Thos.	Temperance	56	7 03	
3219	Patten, Chas.	Victoria	Part 91	11 72	
3220	Pardoe, W.	28 Main	Part 8	24 32	
3221	Power City Land Co.	North	9-10-13-14-17	35 16	
3222	Power City Land Co.	Emery	8-11-12	10 55	
3223	Power City Land Co.	Emery	65 to 73	65 93	
3224	Power City Land Co.	Temperance	62-64	20 22	
3225	Power City Land Co.	Temperance	48 to 52	35 16	
3226	Power City Land Co.	Emery	44-47-43-40-39	35 16	
3227	Power City Land Co.	North	38-41-42-45-46	35 16	
3228	Power City Land Co.	Liberty	33-37	35 16	
3229	Power City Land Co.	Temperance	53 to 55	21 10	
3232	Pease, Andrew	79 Seventh	Part 868	20 51	
3233	Peerman, Chas.	Emery	16	9 96	
3234	Peerman, Mrs. S.	Emery	15	7 03	
3250	Quaghariello, S.	Eighth	806	8 79	
3262	Rothery & Reilly	Lewis and Niag.	30-32-33	17 58	
3263	Ross, Ioni	687 Ferry	Part 1, 2	23 44	
3264	Ross, Ioni	687 Ferry	Part 1, 2	16 48	
3268	Myers, Albert	853-855 Ferry	Part 1, 2	45 71	
3280	Sabit, Myron	663 Ferry and Seventh	Part 9	54 21	
3282	Seigal, Samuel	647 Ferry	Part 10	72 52	
3298	Stewart, John	819 Ferry	Part 2	1 95	
3304	Stoicks, Robt.	6 Binder	18	25 34	
3310	Soule, J., Est.	96 Main	Part 2	5 42	
3311	Soule, J., Est.	92 Main	Part 2	8 54	
3315	Mitchell, R.	17 Sixth	Part 832	17 58	
3317	Ross, Ioni	Stanley	3-4-5	34 43	
3327	Williams, Harry	Victoria	Part 2	8 79	
3328	Wilkinson, Mrs. N.	Seventh	823-824	8 79	
3329	Bretta, Frank	Sixth	834	8 79	
3332	Willox, Chas.	76 Main	Part 5	79 70	
3334	Willox, Mary, Est.	Main	Part 5	14 65	
3338	Woolnough, A. N.	79 Main	Part 5	59 33	
3344	Abbott, Mrs. H.	Allan and Stanley	Part A-6	14 65	
3345	Plato, Mrs. Mary	"	4	10 26	
3360	Banks, Harry J.	Culp	1	10 57	
3361	Masters, S.	Dawlish	13	7 33	
3368	Biggar, P. O.	Pine Grove	89	7 33	
3369	Biggar, W. G.	Pine Grove	90-91	14 65	
3378	Myers, Albert	Allen	Part 47	4 40	
3380	Blanch, Andrew	33 Murray	Part 45-44	3 18	
3381	Blanch, Andrew	31 Murray	Part 45-44	16 01	
3382	McClive, W.	22 Allen	Part 50	30 03	
3384	Woolnough, A. N.	104 Main	Part 2	8 79	
3405	Buchanan, J. O., Est.	Stanley and Robinson	30 to 34	35 16	
3406	Buchanan, J. O., Est.	Robinson	24 to 30	58 60	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
3407	Buchanan, J. O., Est.	Robinson	3 to 8	$43 95	
3408	Buchanan, J. O., Est.	Stanley and Birch	1-2-10-11	41 02	
3409	Buchanan, J. O., Est.	Buchanan	22-23	18 31	
3410	Buchanan, J. O., Est.	Robinson	14-16	30 77	
3411	Buchanan, J. O., Est.	Robinson	18 to 21	51 28	
3412	Bullock, E. A.	625 Ferry	Part 5-6	17 58	
3413	Bullock, E. A.	11 Clark	Part 5-6	42 49	
3417	Burgess, Miss A.	Symmes	21	7 33	
3421	Cadham, J. G.	55 Culp	6	65 93	
3422	Cadham, J. G.	Barker Lane and Strip.	Part 2	12 45	
3423	Cadham, J. G.	770 Ferry	Part 10	16 12	
3424	Cadham, J. G.	772 Ferry	Part 10	16 12	
3425	Cadham, J. G.	Robinson	4-6-9-5	58 60	
3426	Cadham, J. G.	Main	Part 20	43 95	
3427	Cadham, J. G.	Main	L.	1 47	
3428	Cadham, J. G.	Bet. Stanley and Birch	Part Ra. 21	43 95	
3429	Cadham, J. G.	Bet. Buchanan and Rey	Part Ra. 21	13 19	
3435	Robertson, A. B.	Dawlish	53-54	14 75	
3436	Woolnough, A. M.	104 Main	Part 2	6 59	
3439	Woolnough, A. M.	104 Main	Part 2	49 81	
3440	Clemenhage, A.	164 Robinson	1	13 61	
3445	Hill, Mrs. H.	738 Ferry	Part 15	21 98	
3446	Cook, Dr. H. G. A.	155 Main	5	72 08	
3455	Dalton, F. E.	Stanley	65	6 49	
3459	Dalton, F. E.	824 Ferry	Part 1-2	14 65	
3460	Dell, A. E.	65 Culp	Part 9-8	11 93	
3461	Dell, A. E.	176 Main	Part 14	17 74	
3463	Deleo, Angelo	162 Main			$2 83
3464	Detter, E. F.	34 Lundy's Lane	5	15 77	
3469	Doran, Mrs. A.	115 Main	Part 1	5 86	
3475	Woolnough, A. M.	104 Main	Part 2	6 59	
3476	Ecker, Roy	17 Grey	2	5 07	
3477	Sloggatt, Wm. E.	36 Grey	Part 1	20 40	
3479	Mancuso, Joe	29 Grey	Part 3	19 05	
3480	Efferick, W. L.	173 Main	Part 8	10 98	
3481	Efferick, W. L.	121 Culp	Part 16	44 68	
3483	Emery, Thos.	40 Allan	55	36 63	
3492	Forsythe, Wm.	134 Victoria			2 93
3492	McKenzie, J. R.	134 Victoria	Part 5	29 68	
3493	Kick, Mrs. Mary	136 Main	11	20 28	
3494	Ford, Jos.	108 Main	Part 4	21 98	
3495	Ford, Jos.	108 Main	Part 4	36 63	
3496	Ford, Jos.	29 Barker	Part 130	61 53	
3498	Fraser, E. E.	126 Culp	Part 146	15 21	
3500	French, L.	Dawlish	50-57	9 27	
3502	Garner Bros.	Dawlish	17	7 33	
3503	Garner Bros.	122 Main	Part 9	159 98	
3505	Garner, Mrs.	822 Ferry	Part 2		2 90
3506	Geary, R. W.	33 Barker	Part 130	29 30	
3507	Gilchrist, A. M.	195 Main	Part 13	23 19	
3508	Gilchrist, Mrs. A.	Dawlish	59	7 33	
3510	Gladstone, Mrs.	Main & Murray	36	55 65	
3513	Gordon, McKay	Symmes	19-20	21 24	
3514	Gordon, McKay	Main & Murray	Part 20	14 65	
3515	Gordon, McKay	Main & Allan	27	17 58	
3516	Ford, Jos.	108 Main	Part 4	29 30	
3519	Shaw, Mrs. Alice	189 Main	Part 12-11	20 51	
3520	Green, H. J.	185 Main	Part 11		2 93
3522	Green, Arthur	Delaware	94, 95	13 19	
3524	Gross, Mrs. I.	155 Stanley	Ra. 24	67 39	
3534	Goold, Mrs. W.	868 Ferry	Part 18	25 94	
3541	Harrison, Thos.	127 Culp	Part 16	40 29	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
3544	Harrison, I.	171 Main		.....	$8 48
3545	Henderson, Wm.	59 Peer	5	$33 70	
3546	Cadham, J. G.	Robinson	11-12	10 25	
3555	Henry, Wm.	Orchard	100 to 103	11 72	
3556	Henry, Wm.	Orchard	97-98	46 88	
3558	Hill, Mrs. H.	744 Ferry	Part 15	32 23	
3559	Hill, Mrs. Chas.	140 Stanley	6	17 58	
3564	Hull, J. C.	764 Ferry	Lane	4 09	
3565	Damude, F.	26 Barber	4	42 49	
3566	Hill. Layfield	144 Stanley	7	26 37	
3567	Hull, J. C.	Main	Part 21	.....	2 73
3568	Hull, J. C.	Main	26	2 73	
3569	Hull, J. C.	782 Ferry	9	14 51	
3570	Hull, J. C.	Allen & Murray	14	1 95	
3573	Inglis, Geo.	Pine Grove	88	7 33	
3576	Woolnough, A. N.	104 Main	Part 2	43 95	
3579	Dell, A. E.	176 Main	Part 14	3 12	
3582	Woolnough, A. M.	104 Main	Part 2	6 59	
3587	Kelsey, W. A.	Pine Grove	72	3 66	
3588	Masters, M. B.	Dawlish	48 to 50	17 58	
3589	Willox, Mrs.	213 Robinson	37	30 03	
3592	Ker, W. G.	Allen & Stanley	66-73	23 55	
3603	Lockhart, Jas.	678 Ferry	41	61 53	
3608	Little, C. B.	31 Grey	4	33 73	
3609	Little, Mrs. W. L.	49 Peer	2-3-4	55 67	
3616	McDonald, Thos.	76 Barker	Part 10	10 92	
3626	Masters & Schumacker.	Victoria	32 to 39	29 10	
3627	Masters & Schumacker.	Dawlish	40 to 47	34 92	
3628	Masters & Schumacker.	Pine Grove	75	3 64	
3629	Masters & Schumacker.	"	76-77	13 10	
3631	Masters & Schumacker.	"	80-81	11 64	
3632	Masters & Schumacker.	Dawlish	65 to 71	26 19	
3633	Masters & Schumacker.	Pine Grove	131 to 135	18 19	
3635	Masters & Schumacker.	Murray	128-129	7 28	
3636	Masters & Schumacker.	Orchard	120-123-125	17 46	
3637	McLeod, R. H.	Orchard	126	5 86	
3638	Masters & Schumacker.	Symmes	116-119	26 37	
3639	Masters & Schumacker.	Pine Grove	112	4 37	
3640	Masters & Schumacker.	Symmes	106-107	13 10	
3649	Misener, F. R.	Pine Grove	115	4 40	
3650	Misener, F. R.	Orchard	99	5 86	
3662	Miller, W. D.	784 Ferry	8	31 06	
3666	Morris, Wm.	146 Main		.....	2 93
3671	Morse, Geo.	139 Main	Part 2	37 10	
3672	Morse, Geo.	131 Main	Part 2	28 38	
3673	Morse, Geo.	129 Main	Part 2	35 43	
3674	Morse, Geo.	129 Main	Part 2	29 68	
3675	Morse, Chas.	24 Culp	Part 16	38 95	
3677	Muir, Alex.	182 Main	Part H.	14 65	
3678	Muir, Alex.	182 Main	Part H.	55 67	
3680	Murray Bros.	Murray	29	9 38	
3684	McClive & Fraser	123 Main		.....	8 79
3687	McDonald, John	Dawlish	18-19-20	21 24	
3674	McKenzie, Miss J.	Lundy's Lane	Part 9	5 70	
3675	McKenzie, J. R.	Lundy's Lane	Part 9	21 39	
3677	McKenzie, J. R.	120 Victoria	Part 5	10 92	
3682	McMillan, W.	Orchard	104	6 59	
3685	Pamell, Mrs. N.	48 Peer	Part 45	4 29	
3686	O'Donnell, Jas.	Dawlish	62-63	11 72	
3688	O'Neil, Dan.	602 Ferry	3	35 16	
3701	Orr, James	Robinson	51	10 26	
3704	Bullock, A. C.	628 Ferry	Part 56	5 42	
3708	Parnell, Mrs. N.	171 Stanley	3-4	24 11	
3709	Passo, Sam'l	118 Main		.....	2 93
3720	Doran, Mrs. A.	117 Main	Part 1	24 22	
3724	Plato, Mrs. Mary	163 Stanley	5	26 37	

Roll No.	Person Assessed.	Street.	Lot No.	Land.	Business.
3725	Plato, John	80 Allen	3	$19 05	
3726	Plato, Mrs. Mary	Allen	Part 6	14 65	
3727	Plato, John	Allen	A Part 6	14 65	
3732	Parnell, Mrs. N.	40 Peer	Part 4-5	4 94	
3739	Quarlis, Mrs. H.	Allen	11-12-13	10 26	
3749	Rennie, James	180 Victoria	Part 8	14 84	
3750	Goold, Mrs. Wm.	670 Ferry	Part 10	25 94	
3751	Green, H. J.	73 Grey	43	21 98	
3753	Richards, W. W.	Pine Grove	9-10-11	21 98	
3754	Ross, Ioni	Stanley	57	10 26	
3756	Doran, Mrs. A.	115 Main	Part 1	5 86	
3759	Robertson, D. M.	94 Peer	Part 14	33 70	
3763	Doran, Mrs. A.	119 Main	Part 1	26 37	
3765	Wade, Osler	630 Ferry	Part 5	33 11	
3771	Shea, John	300 Main	25	35 16	
3776	Shaw, Mrs. A.	191 Main	Part 11-12	20 51	
3784	Hall, J. C.	11 Grey	1	3 12	
3785	Skinner, J. A.	14 Barker	1	45 42	
3787	Smithurst, John	31 Clark	16	39 56	
3790	Smith, Alfred	139 Ryerson	Part 1	26 37	
3794	Smith, David	100 Barker	Part 13-8	10 14	
3797	Plato, H.	74 Peer	12	15 38	
3808	Goold, Mrs. W.	672 Ferry	Part 18	25 94	
3811	Stuart, Geo.	Pine Grove	113	4 40	
3812	Stuart, Ernest	Pine Grove	114	4 40	
3813	Stinson, R. A.	Barker	Part 13	52 74	
3815	Sutton, Noall	Peer	3	17 58	
3816	Sutton, Mrs. N.	54 Peer	7	30 77	
3818	Lowell, James, Est.	17 Culp	Part 1	27 84	
3832	Symmes, Paul	Pine Grove	73-74	7 38	
3834	Symmes, Mrs. I. J.	Delaware	18-47-48-48A	8 08	
3839	Symmes, Mrs. J. T.	Culp	7	35 16	
3840	Symmes, Mrs. J. T.	68 Culp	4	55 65	
3844	Thomas, E. A.	Dawlish	55	7 33	
3847	Thorburn, A. C.	255 Main	Part 14	62 26	
3848	Thorburn, A. C.	113 Main	Part 1	17 58	
3849	Thompson, W. W.	16 Lundy's Lane	Part 1	120 42	
3850	Thurlock, W.	4 Lundy's Lane		.....	$2 93
3851	McKenzie, J. R.	Victoria	Part 9	8 58	
3855	Tuck, J. R.	160 Buchanan		.....	5 86
3861	Williams & Ward	Robinson	17	52 91	
3869	Waltho, David	42 Barker	Part 7	48 35	
3871	Watson, Sam'l	30 Dawlish	64	21 33	
3873	Watson, Dr. T. E.	90 Peer	Part 14-F	43 95	
3878	White, Mrs. A.	Stanley	62-63	10 25	
3881	Lowell, James, Est.	15 Culp	Part 1	29 30	
3882	Bullock, A. E.	5 Clark	Part 5-6	23 44	
3891	Woolnough, A. M.	104 Main	Part 2	6 59	
3892	Woolnough, A. M.	104 Main	Part 2	8 79	
3893	Woolnough, A. M.	104 Main	Part 2	8 79	
3894	Woolnough, A. M.	104 Main	Part 2	11 72	
3895	Woolnough, J. S.	Pine Grove	8	4 64	
3897	Elligood, Mrs. L.	67 Peer	6-7	41 02	
				$24,650 30	$634 77

TORONTO, ONT., Feb. 17, 1915.

To the Mayor and Council, Municipality of the Town of Cochrane:

GENTLEMEN:—Resolution of Council under date of January 11, 1915, applying to the Provincial Municipal Auditor, J. W. Sharpe, K.C., for an audit under the supervision of his department was acquiesced in by an Order-in-Council, the twentieth day of January, 1915, which confirmed my appointment to make an audit and examination of the books and accounts of your Municipality for the year 1914.

TOWN OF COCHRANE.

BALANCE SHEETS.

Cash Balance Sheet at the 31st of December, 1914, exhibits a surplus of $2,325.68.

Comments were made as to the disposition of debenture proceeds under By-law 104.

Explanation of this is contained on an attached statement on page 13. It will there be seen that some $2,200.00 was used on expenditures not previously provided for.

Balance Sheet of Fixed Assets and Deferred Liabilities at the year end shows the Town's investment in permanent works and their obligations thereon.

CASH.

Cash was balanced on the 21st of January and the balance called for by the Cash Book on that date of $7.98 was deposited into the bank on the 22nd.

CHEQUES.

Cheques were in evidence for all payments and authorization for their issue was contained in the minute book.

Bank Reconciliation is shown hereafter and the Bank Balances were certified by a certificate from the Bank of Ottawa under date of the 23rd of January, 1915.

Certain outstanding cheques were written off, and these are shown on page 15, and the Treasurer was instructed to get confirmation of this at a regular meeting of the Council.

WATER DEPARTMENT.

Revenue Statement for the year 1914 is exhibited on an attached statement, and is prepared with the idea of showing whether the department is self-supporting or not.

Income is composed of the cash collections from water rates; the net water frontage levy and a charge of $40.00 for each of the 44 hydrants used for fire protection. Expenses are as actually paid by the Municipality with the exception of the depreciation which has been based at 6 per cent. on a $50,000.00 investment.

This leaves a deficit of $1,600.00 which has to be levied for in the general rate.

The only way to cover this deficit is by increasing the water rates or making a charge against ratepayers who have no water tap connections in the house, but procure it from taps that are situated on certain corners.

No further tax can be placed against any land, with the exception of the water frontage rate now imposed, for the use of water, but keys should be used for such corner taps and the ratepayers charged therefor. It is questionable whether the Council can enforce the installation of the water connections into houses, and also no water rates could be charged unless it is proved that the ratepayer is using such water.

Police Department.

Fees as exhibited in Chief Portland's record were accounted for with the exception of $25.40 which is to be paid over when the fees are collected. Statement attached shows the standing of his account.

Conviction record should be kept by the Chief as it only imposes extra work on the Clerk, without any benefit being derived. The record is also specially ruled for its purpose, while the book now used by the Chief has to be ruled by him.

Bonds and Insurance.

Treasurer's Bond number 1356 with Ocean Accident and Guarantee Company, covers H. J. Brown to the extent of $5,000.00. Premium of $20.00 is paid by the Town and the policy expires on the 3rd of April, 1915.

Collector's Bond was given by Samuel J. Dempsay, on the 24th of October, 1914, and covers Thos. Portland to the extent of $5,000.00 while acting as Tax Collector.

Fire Insurance in force, is detailed hereunder:

No.	Company.	Expires.	Premium.	Insurance.	Insured.
0,318531	Royal	9 Feb., '15	$62 10	$1,150 00	Fire Hall and contents.
120302	Western	9 Feb., '15	62 10	1,150 00	" "
9773753	London & Lancashire	15 Apr., '15	78 00	1,300 00	" "
0,1776941	Union	28 Feb., '15	72 40	240 00	Office Equipment.
				400 00	Grand Stand.
				400 00	Stable.
				800 00	Pump House.

Accident policy covering the firemen has been allowed to lapse, and it would be better to renew this policy on account of the Town's liability in case of accident to any of the firemen while performing their duties.

Public School.

Balance Sheet at the 31st of December, 1914, and Abstract of Receipts and Disbursements for the calendar year 1914 is shown hereafter.

Books and Vouchers were in good order and everything was complete.

Municipal Cash Book as authorized by the statutes was not in use and the Treasurer has promised to procure one and write it up from the first of this year.

School Board are required to submit their estimates on the 1st of August for the current calendar year and Municipal Council is not authorized by the statutes to hold any balance due the school board at the year end.

Treasurer's Bond number 054462 in the Dominion of Canada Guarantee and Accident Company covered Wm. McD. Douglas to the extent of $1,000. Premium of $5.00 is paid by the School Board and the policy expires 1st February, 1915. Bond is in the Town Clerk's care.

Fire Insurance Policies were scrutinized and the details thereof are contained hereunder.

UNION ASSURANCE SOCIETY, LIMITED.

Policy No.	Amount.	Premium.	Term.	Expir'y.	Buildings.	Equip.
1775174	$2,500 00	$100 00	3 yrs.	13 Nov., '15	$2,000 00	$500 00
1775020	1,500 00	60 00	3 yrs.	8 Oct., '15	1,300 00	200 00
1777679	1,300 00	46 80	3 yrs.	14 Oct., '17	1,100 00	200 00
	$5,300 00				$4,400 00	$900 00

Separate School.

Statement from the Secretary-Treasurer of the Separate School Board showing amounts received by him from the Town Clerk, and the balance due the board at the 31st of December were verified with the entries in the Municipal Cash Book and the Town Ledger.

Water Frontage Rebates.

Rebates of Water Frontage Levy upon production of receipted water bills for similar amounts were checked and found in order. with the exception of the rebate on lots 272 and 274, where there appears to be $12.00 allowed that should not have been. The parties interested were notified and promised to refund this amount.

Minutes and By-Laws.

Minute Book for the year 1914 was in order. All minutes are clearly and legibly written and signed by the Mayor and Clerk.

By-laws were all signed by the Mayor and Clerk and bore the seal of the corporation.

Licenses.

License forms in duplicate are a great improvement on the previous ones. Treasurer's receipt, however, should be made out for the amount paid as license fee, and such receipt number should be inscribed on the license form.

License Register should be kept and the chief of police should see that all licenses are collected, and use this register as a guide from year to year.

License number 52 for Soft Drinks was issued "Free" on motion of Council of October 15, 1914.

Town Jail.

Jail has not yet been constructed but the amount of $3,750.00 provided for in by-law number 46 has been set aside in a special bank account for this purpose. Interest accrued thereon of $37.35 has been added thereto, so that the amount now stands at $3,787.35.

General Hospital.

Funds paid over by the Provincial Legislature to Ex-Mayor Albert Taylor amounting to $9,055.17 were deposited into a special bank account and with interest thereon now stands at $9,077.47.

Although this amount nominally stands in the name of the Municipality it no doubt comes under the jurisdiction of the Hospital Board, but the Municipality must see that it is put to its proper use.

On the Cash Balance Sheet the special account has been shown as an asset, and a liability to the Hospital Board has been shown at a similar amount.

Fines.

Fines as paid over by the Police Magistrate, S. J. Dempsay and Mayor Taylor were shown correctly in the Municipal Cash Book.

On January the 6th, 1915, Mayor Taylor paid over a fine of $2.00 *re* stillata, which he had previously paid on September 17, 1914.

Assessor's Roll.

Roll was not returned until the 21st of May, while the Assessment Act provides that it shall be returned not later than the 30th of April. Additions were not correct and no detail summary was made of page totals. Additions were corrected and summary made and a copy of such summary appears later. It was necessary to have the Assessment Roll rewritten, so that may account for the late date of return.

Duplicate income assessment of John Pearce appears on page 18 as $400.00 and page 65 as $300.00, the latter was not entered on the Collector's Roll. Affirmation as required by the Act was made.

All alterations were checked with the minutes of the Court of Revision held by the Town Council and the Judge, and found correct.

Written complaints made by certain ratepayers were investigated but it must be pointed out that appeals to the Court of Revision or the County Judge are final, and with the exception that a ratepayer has an assessment over $40,000.00 he cannot appeal further.

In the question of the assessment of the Queen's Hotel, the proprietor can only appeal to the Council to amend his assessment for this year.

It is understood that when the assessor undertakes his duties, that he is conversant with the Assessment Act and the complaints made that certain business assessments were less than provided for by the Assessment Act was a matter of appeal at the time. The assessor this year should be instructed to avoid the recurrence of matters complained of.

Collector's Roll.

Roll was in good order and additions, extensions and summary were correct and needed no amending.

Tax Collectors.

Although there has been considerable trouble with tax collections, yet the Act does not provide for not appointing someone as tax collector, and if the Council neglect to do so, it is questionable whether any valid action can be taken as to distraints and tax sales.

The Assessment Act is very clear as to the procedure that shall be taken as to the collection of taxes, and although taxes may be made payable at the Town Treasurer's office, or at a bank, yet there are many other functions that can only be performed by a regularly appointed tax collector.

Scrutiny of Register of Arrears Summary statement will disclose that ratepayers have produced receipts showing that they had previously paid taxes to no less than three former tax collectors. Therefore, such tax arrears had to be charged against the collectors and on the Balance Sheet such charges appear and amount to $474.29.

Tax collections for the year 1914 were somewhat disrupted on account of the change in collectors. Mr. P. Foley was appointed and furnished a bond, which the Bond Company shortly afterwards cancelled, thereupon Thomas Portland, Chief of Police, was appointed for this office, and carried it to a satisfactory finish. Mr. Foley's account for his services was not fully paid, as the Council retained $53.07 on account of expenses they were put to in changing the collector.

His account has been included in the accounts payable and as his work was satisfactorily performed, there is no reason to withhold this amount unless the Council is doing so for some other reason.

Poll Taxes.

Subject to the provisions of section 7, every other male inhabitant of a city, town or village of the age of twenty-one years and upwards, and under sixty years of age, and not otherwise exempted by law from performing statute labour, who has not been assessed upon the assessment roll of the city, town or village, shall, instead of such labour, be taxed at $1.00 yearly therefor, to be levied and collected as the council of the Municipality may by by-law direct. Chap. 196, sec. 4, R.S.O. 1914.

Chief of Police collected $35.00 in the year, which appears to be very small return from this source.

Fire Department.

Minute Book of the Firemen's meetings and fire record were seen.

Accident Insurance should be renewed and some arrangement made with the brigade for a list of the men's names that are to be covered by such policy. The list only being amended every two or three months.

Tax Rate.

By-law 110 provides for the levying of the tax rate for the year 1914. It also provides for the taxes to be paid in two equal instalments, the first instalment to be considered due and payable on the 1st of October, 1914, and the second or final instalment to be due and payable on the 15th of November, 1914, provided,

that in case of default of payment of the first instalment, on the 1st of October, 1914, the full current year's taxes shall be considered due and payable. Upon all taxes in arrears from and after the said respective dates a charge of 3 per cent. shall be payable by reason of such default. A discount of 2 per cent. shall be allowed on each instalment of taxes if paid on above respective dates, or if full payment of the current year's taxes is made, on or before October 1st, 1914, a discount of three per cent. shall be allowed.

Such discount allowed or interest imposed by By-law 110 was perfectly legal and reference to sec. 108, chap. 195, R.S.O. will confirm this.

Why certain ratepayers refused to pay the interest it is hard to say, and a list of these appearing on page 8, amounting to $88.57 will need to be dealt with by the Council. If the ratepayers do not pay forthwith upon due notice, the amounts will have to be returned against the land, as the collector did not issue a receipt in full where interest was not paid.

Debenture Sales.

Debenture sales under By-law 104 to cover the over expenditure on previous construction work, was made in June, 1914.

Discount on the sale and other expenses are shown in detail on page 13. The total cost of the sale amounts to some $1,200.00.

Tax Collector's Account.

Tax Collector's account for the year 1914 on return of the roll on the 26th of January, 1915, appears on page 5.

There was a deposit in the bank of $2.25 more than was called for by the collector's cash book, on the other hand there is a shortage of $10.84 which appears to be a tax item apparently dropped and not included in the collector's return of the arrears.

All arrears were checked from the roll onto his list and it is likely that an amount has been marked paid on the roll in error.

On account of two collectors handling the roll it is difficult to say who is responsible for this error. To check every cash receipt against the corresponding item in the collector's roll would involve several days' work, so this item was left to the Council to dispose of.

Business and Income Taxes.

Outstanding business and income taxes at 26th January, 1915, appear on page 9 and some strong action should be taken as to their collection, as they amount to $629.32.

Debenture Debt.

There does not appear to be any statutory limitations to the amount of the Debenture Debt.

While Section 297, Chapter 192 R.S.O. 1914, prohibits a larger rate than 20 mills for general purposes, this is exclusive of Local Improvements and School Rates. However, indebtedness caused by the construction of public utilities may be made payable out of the revenue of such utilities, therefore, payments of prin-

cipal and interest thereon need not be included in the general rate. Dealing with this matter further, an extract from the *Mail and Empire* of recent date, appearing hereunder shows that there is some movement towards limiting the power of Councils as to the extent of the Municipal Debt that they shall create. This appears to be a very wise move, as in your own case the debenture principal unpaid at the 31st of December, 1914, exclusive of schools amounted in round figures to $153,000.00, which represents a debt of $76.50 per head on a 2,000 population.

Limiting Municipal Debts.

"The Canadian Municipal Union has been asked to endorse a proposal to limit the debenture debts of cities and towns on a population basis, as well as that of assessment. The limitation suggested is that of $200 per capita for cities of 10,000 and up; $150 per capita for towns between 2,000 and 10,000; and $100 for those under 2,000. The object is, of course, to provide a new check upon extravagant borrowing by municipalities and to put some limit upon the steady raising of assessments in order to provide greater borrowing power. Whether the check would prove effective in practice is, however, quite a debatable question. The restrictions upon the money markets at present are quite a formidable barrier to all municipal borrowing except of an emergency nature.

"In estimating the borrowing capacity of a municipality it is necessary to take into account the value of its revenue-producing utilities. An electric lighting and distributing plant, a municipal street railway system, or other such venture make a large indebtedness per capita, but if there is full value in them they do not represent much of a civic liability. Some arbitrary limit has to be placed, of course, and that is found in the assessment. Since it is property that pays taxes, and not human units, it is far more equitable to use the value of property as the basis. As an instance of the contrasts in municipal indebtedness we may take the per capita debt of some Canadian cities as compiled last year by a London financial authority from the last municipal loan prospectuses.

"Hamilton has about $36 debt per head, Edmonton has about $270, Port Arthur $200, Fort William $45, Calgary $135, Toronto $50. St. John, N.B., has a debt of about $10 a head.

"It would be hard to fix a satisfactory limit of borrowing power, based on population, for such widely different conditions as these cities present. Undoubtedly some of the smaller municipalities have been wildly extravagant, but they are now and for a long time to come will be sufferers from their own folly. The lesson will have to be learned by experience, for it is only experience that teaches."

Estimates.

The Council of every municipality shall in each year prepare estimates of all sums required for the purpose of the Municipality during such year, making due allowance for cost of collection and for abatement of taxes, and for taxes which may not be collected. R.S.O. 1914, chap. 192, sec. 298.

Except where otherwise provided by any Act, a corporation shall not incur any debt the payment of which is not provided for in the estimates for the current year, unless a by-law of the council authorizing it has been passed with the assent of the electors. R.S.O. 1914, chap. 192, sec. 289.

Municipal Councils conforming strictly to the above two sections would not embarrass future Councils with indebtedness contracted in their term and left for the next council to provide for.

For the purpose of assisting this year's council, approximate estimates for the year 1915 are exhibited on page 12. These figures were based partially on the past year's results and must not be taken as final.

The Clerk should prepare such a statement inserting the estimates as called for by the various committees at the early part of the year.

Such estimates should be treated as appropriations to the various departments and the Clerk should table at regular council meetings, a statement showing the original amount of the appropriations and what portion has already been disbursed. This will keep the committees in touch with the amount at their disposal to complete the work undertaken by them, and should prevent over expenditure unless some provision has been made for obtaining further funds.

System.

Council Pay List.

To improve the method in passing accounts and to avoid any mistakes "Council Pay List" has been drafted and is included hereafter.

The procedure that should be followed is that all invoices as received, should be given a serial number and approved by the foreman. At the next Council meeting the pay list should be prepared with the invoices in consecutive number and one of the main things is that the account chargeable should be clearly marked.

Finance Committee should scrutinize all invoices and check them onto the pay list. If everything is satisfactory the Chairman or the committee can approve of the list by signing in the place provided therefor. Pay list will then be added up and be presented to the Council to be passed as "Pay list number..... amounting to $..... was passed in open Council." They will then be filed on a binder and preserved for auditing and other reference.

Minutes and By-Laws.

Loose leaf form for use in minute and by-law books is submitted herewith as requested by the Clerk.

Contra Accounts.

Cheque No. 1632 was issued on March 10, 1914, to F. A. Childs for his account against the Municipality and it was arranged that he should issue a cheque to the Municipality for his tax arrears. He failed to do this, so the Town cheque was withheld and applied on such tax arrears.

Standing of his account is on page 17, and it would be better if the Council enforced payment of taxes, and not allow contra accounts, as it only adds to the work of the Treasurer.

Conclusion.

Condition of the clerical work showed a marked improvement and the new system in connection with tax collections and the water department, safeguards the ratepayers, where previously they had very little protection. Such system, however, entails considerably more checking.

The Clerk's and Treasurer's work is in very good order and he is to be complimented upon the way he handled the many intricate problems that arose during the year.

The assistance of Mayor Rothschild is gratefully acknowledged and any matters that may need a further report on, will be dealt with on request.

All of which is respectfully submitted.

HENRY GLOVER,
Auditor.

MUNICIPALITY OF THE TOWN OF COCHRANE.

CASH BALANCE SHEET AS AT 31ST DECEMBER, 1914.

Current Liabilities.

Bank of Ottawa, outstanding cheques		$41 93
Accounts payable, per list "D"		724 16
Public School Board, per ledger		1,600 00
Separate School Board, per ledger		786 54
T. & N .O. R. Commission, agricultural grounds		2,094 75
Debenture interest and principal, By-law 19, due 2 Jan., 1915	$2,179 66	
" " " By-law 28, due 2 Jan., 1915	4,359 22	
" " " By-law 104, due 2 June, 1915	1,286 65	
		7,825 53
Public School Supporters, By-law 101, principal	$951 46	
Public School Supporters, By-law 101, interest	2,100 00	
		3,051 46
(Levy in advance of debenture sale)		
Reserve (estimate to cover probable losses in realization of liquid assets)		750 00
Town Jail, By-law No. 46, not built		3,787 35
Hospital Board		9,077 47
Surplus, at 31st December, 1914		2,325 68
		$32,064 87

Liquid Assets.

Bank of Ottawa, balance per pass book		$2,895 58
Tax Arrears, years 1911 to 1913, per roll	$2,951 68	
" year 1914, per roll	11,305 32	
" interest 3 per cent. on 1914 arrears	339 15	
" interest unpaid, per list "A"	88 57	
		$14,684 72
Water Rates Arrears, per list "B"		571 34
Police Department, S. J Dempsay, fines	$166 75	
" " Thos. Portland, fees per list "C"	25 40	
" " costs advanced	136 90	
		329 05
Grand Trunk Pacific R. R., construction work		155 07
Tax Collectors, Otto Thorning, per ledger	$412 32	
W. McD. McDouglas, per ledger	25 25	
Wm. Young, per ledger	36 72	
		474 29
Water Department, Mr. and Mrs. Rumford		30 00
Insurance premiums, unearned		60 00
Town Jail, special bank account		3,787 35
Hospital, special bank account		9,077 47
		$32,064 87

MUNICIPALITY OF THE TOWN OF COCHRANE.

Balance Sheet of Fixed Assets and Deferred Liabilities at 31st December, 1914.

Deferred Liabilities.

Roads and Bridges Debentures, By-law No. 19	$22,027 07
Water Works and Sewers Debentures, By-law No. 28	45,672 98
Consolidated Debentures, By-law No. 46	34,464 08
Water Works and Sewers Debentures, By-law No. 52	28,320 00
Consolidation Debentures, By-law No. 104	22,500 00
Ratepayers' Investment at 31st December, 1914	2,876 95
	$155,861 08

Fixed Assets.

Roads, Bridges and Sidewalks, By-law No. 19	$25,000 00	
" " " By-law No. 46	11,000 00	
" " " By-law No. 104	1,375 78	
" " " T. & N. O. Ry	2,500 00	
" " " Town Funds, 1914	781 97	
		$40,657 75
Water Works and Sewer, By-law No. 28	$50,000 00	
" " " By-law No. 46	950 00	
" " " By-law No. 52	30,000 00	
" " " By-law No. 104	20,847 08	
" " " Town Funds	31 92	
		101,829 00
Real Estate, Lot 320	$650 00	
" " Lots 215, 216, 217, 218	400 00	
" " Lot 22, Glackmeyer	100 00	
" " Stable	469 43	
		1,619 43
School Buildings		3,000 00
Fire Hall Buildings		1,550 00
Fire Department Equipment		3,200 00
Cemetery Land		813 65
Agricultural Grounds, land	$2,000 00	
Agricultural Grounds, buildings	485 00	
		2,485 00
Office furniture		256 25
Loose tools, grader, etc		450 00
		$155,861 08

TOWN OF COCHRANE.

REPORT TO THE BUREAU OF INDUSTRIES OF THE DEBTS OF THE MUNICIPALITY OF COCHRANE FOR THE YEAR ENDING DECEMBER 31ST, 1914.

Description of debt.	No. of B/L.	Original amount of debt.	Date when issued or contracted.	Sold or unsold.	No. of Debts.	Amt. of Deb. and Int.	Rate of Int.	Amt. of Prin. Pd. in '14.	Amt. Int. Pd. in '14.	Bal. Prin. unpaid Dec. 31,1914.
Roads and Bridges	19	$25,000 00	1910	Sold	20	$2,179 66	6%	.....	$1,321 61	$22,027 07
Waterworks and Sewers ...	28	50,000 00	1911	Sold	20	4,359 33	6%	.....	2,740 38	45,672 98
Consolidated	46	38,500 00	1911	Sold	20	2,832 90	4%	$1,398 40	1,434 50	34,464 08
Waterworks and Sewers ...	52	30,000 00	1912	Sold	20	2,615 54	6%	864 47	1,751 08	28,320 00
Consolidated	104	22,500 00	1914	Sold	20	1,961 65	6%	.....	675 07	22,500 00
Public School	101	35,000 00	1914	Unsold	20	3,051 46	6%	.....	.....	35,000 00
		$201,000 00						$2,262 87	$7,922 64	$187,984 13

TOWN OF COCHRANE.

PUBLIC SCHOOL.

ABSTRACT OF RECEIPTS AND DISBURSEMENTS, 1ST JANUARY TO 31ST DECEMBER, 1914.

Receipts.

Cash in bank, 1st January, 1914	$69 76	
Town on requisition	6,053 08	
Government grants	347 06	

Disbursements.

Teachers' salaries		$3,022 65
Other salaries		504 00
Supplies and upkeep		305 77
Repairs		60 88
Equipment purchased		269 80
Building constructed		1,432 65
Lots Nos. 53 and 54 purchased		700 00
Cash in bank, 31st December, 1914		174 15
	$6,469 90	$6,469 90

BALANCE SHEET, 31ST DECEMBER, 1914.

Assets.

Cash in bank		$174 15
Town—Balance of levies		1,600 00

Liabilities.

Accounts payable	$42 10	
Public School surplus	1,732 05	
	$1,774 15	$1,774 15

Accounts Payable, 31 December, 1914.

Geo. Taylor Hardware Co.	$7 70
Carter Drug Co.	30
Revillon Freres	49
Globe Publishing Co.	1 61
Corby, H. C.	11 00
Marsh, Wm.	1 00
McIntosh, R. F.	8 00
Young, M.	12 00
	$42 10

TOWN OF COCHRANE.

TAX COLLECTOR'S ACCOUNT FOR THE YEAR 1914, ON RETURN OF ROLL, 26TH JANUARY, 1915.

Thos. Portland, Tax Collector.

In Account with the Town of Cochrane.

To Amount to be collected per Town Roll	$35,881 66
" Amount to be collected per School Roll (Unorganized District	1,495 34
" Duplicate payments, Lot 109, Hugh Subdivision	1 45
" Interest imposed, CB 37	192 30
" Overdeposit into Bank, CB 37	2 25

By Cash collected, CB 37		.....	$26,019 35
" Discount allowed		.....	340 72
" Water frontage levy rebated, CB 37		.....	358 44
" Taxes returned uncollected		.....	10,874 30
Arrears	$2,571 84		
Current	8,302 46		
To Arrear Business Tax collected		$30 65	
Chalykoff, D.	$14 65		
Gauthier, D. A.	7 00		
Murphy, P.	9 00		
By Tax Items apparently dropped and not included in the Collector's returns		.....	10 84
		$37,603 65	$37,603 65

TOWN OF COCHRANE.

Summary of 1914 Tax Collections to 31st December, 1914.

To Tax collections, current, CB 37	$20,857 62	
" Tax collections, arrears	2,383 72	
" Interest imposed	127 26	
By Discount allowed	.....	$340 72
" Water frontage rebated	.....	304 24
" Bank deposits, tax account	.....	22,634 40
" Cash undeposited	.....	89 24
	$23,368 60	$23,368 60
To Bank deposits—Tax account to 31st December, 1914	$22,634 40	
By Bank charges	.....	3 75
" Transfer to Town Bank Account	.....	22,630 65
	$22,634 40	$22,634 40

Register of Arrears Summary for the Year 1914.

To Arrears entered on Roll 1911 and 1912—Land	$3,669 87	
" Interest added thereto	584 74	
" Arrears entered on Roll 1913—Land	6,443 64	
" Separate School Arrears entered	1,110 33	
" Sundry additions	115 09	
" Interest added 1 May, 1914	563 52	
By Cash collections	.....	$6,007 14
" Arrears entered on 1914 Collector's Roll	.....	5,304 75
" Collections charged to Thorning	.....	214 69
" Collections charged to Young	.....	106 35
" Collections charged to Douglas	.....	30 25
" Contra Account Childs	.....	238 94
" Interest allowed	.....	56 48
" Sundry deductions	.....	163 11
" Allowances by Council, M.B. 59-104, Church Property and Water Frontage, etc	.....	365 48
	$12,487 19	$12,487 19

TOWN OF COCHRANE.

Tax Interest Arrears on 1914 Taxes Paid.

Rec. No.		
333	E. M. Hobson	$7 92
420	Nick Fasano	1 05
440	Z. Mazean	45
443	D. E. McLeod	40

427	S. J. Dempsay	$3 34
445	Spencer Smith	58
457	D. Anglade	1 10
462	Estate John Cahill	1 55
470	Perkins & Co.	8 00
471	A. Persian	20
478	Presbyterian Church.	2 02
487	Jas. Coulter	12
489	T. V. Anderson	32
490	John Young	99
502	W. M. Isaac	2 07
505	F. E. Dunstan	23
525	Azania Allard	1 39
540	D. B. Kennedy	20
541	A. St. George Hawkins	11
544	John Ferguson	3 90
550	W. H. Warke	4 54
551	Y. Draulette	1 19
556	Jas. A. Cameron	52
557	Esther Cameron	16
563	Thos. Madden	47
566	Piccolo Bros.	1 32
567	Jas. Drinkwater	2 32
569	M. McCluskey	1 33
577	W. T. Cranfield	16
578	Jas. Flanigan	20
594	Tom Fitzgerald	3 63
598	S. Elias	30
599	Sava Lundy	1 17
600	Revd. McTurk	40
601	A. Brown	1 03
602	Toronto Investments Limited	1 28
607	R. Findlay	08
623	Lewis Bell	16
631	Martin Roche	2 13
657	Miss J. Drinkwater	82
659	A. R. Baucher	21
687	G. Hector Clemes	28 17
709	L. P. Thierault	1 04
		$88 57

TOWN OF COCHRANE.

Outstanding Business and Income Taxes at 26th January, 1915.

Roll No.	Name.	Lot No.	Amount.
184	Joseph Bradette	157	$5 80
221	K. Cohen	173	5 30
291	Clarence Trimble	226	5 30
292	Walter Thompson	226	5 30
298	C. E. Brown	229	5 30
335	M. David	258	5 30
336	A. David	258	5 30
337	G. Assaf	258	5 30
339	D. Caldarelli	258	5 30
351	R. Weir	268	10 60
372	W. Howe	279	13 25
431	J. A. Lacroix	321	8 70
432	E. Letang	321	8 70
434	F. C. Ivy	321	7 95
441	H. G. Murdoch	323	13 25
442	J. Pearce	323	10 60
450	W. H. Warke	325	13 25
497	C. Thomas	337	10 60
498	C. Sherwood	337	7 95
499	H. A. Ogilvie	337	13 25
584	G. Sweeney	402	5 30

585	Sam Lowen	402	$5 30
585	G. Kacher	402	5 30
716	A. Cyr	506	5 80
790	B. Marcellus	200	5 30
806	M. Cashaback	579	5 30
882	F. Prieve	661	7 95
883	Jos. Hate	661	7 95
1842	F. H. Baumgardner	T. C. R.	7 95
1849	B. M. McDougal	T. C. R.	26 50
1861	E. J. Booth	....	5 30
126	Fred Osarhuch	119	7 95
130	Mike Rutz	122	6 63
210	Jake McGregor	171	13 25
283	J. Talaskevich	222	13 25
287	Mr. and Mrs. T. C. Scholtz	224	2 65
359	A. E. Mallette	279	2 90
374	Scottish Tailoring Co.	279	7 70
476	Geo. Patrick	332	7 29
494	Harry Foley	336	23 85
555	G. W. Ashlee	381	7 95
558	Philip O'Connell	381	7 95
615	Z. Therrien	421	8 70
1857	Dominion Express Co.	T. N. O.	132 50
1858	Canadian Express Co.	T. N. O.	132 50
			$629 32

TOWN OF COCHRANE.

Collectors' Roll Summaries for the Year 1914.

Unorganized.

Public School, 100975, at 7½ mills	$757 22	
Separate School, 21175, at 10 mills	211 75	
Hillcrest Subdivision, Lot 34 (not on roll)	1 30	
Tax Arrears	525 07	
Hugh Subdivision, Lot 109, A. J. Ecklart (paid also by S. L. Bradley)	1 45	
		$1,496 79

Town.

General Town Purposes, 1107979, at 19 mills	$21,052 01	
Water Frontage	1,219 52	
Public School, 900500, at 7½ mills	6,755 66	
Separate School, 207479, at 10 mills	2,074 79	
Tax Arrears	4,779 68	
		35,881 66
		$37,378 45

Summary of Collectors' Roll for Year 1914.

Assessment.	Purpose.	Rate.	Amount.	
1107979	General	19 mills	$21,054 76	
Special..	Water Frontage	4 "	1,219 52	
1001475	Public School	7½ "	7,512 88	
228654	Separate School	10 "	2,286 54	
	Tax Arrears		5,304 75	
				$37,378 45

TOWN OF COCHRANE.

Assessments for the Year 1914.

Town.

Total Assessment	$1,626,579 00
Less Exemptions	518,600 00
Taxable	$1,107,979 00
Real Property	$972,545 00
Business	112,364 00
Income	23,070 00
	$1,107,979 00

Town.

Public School	$900,500 00
Separate School	207,479 00
	$1,107,979 00

Unorganized District.

Public School	$100,975 00
Separate School	21,175 00
	$122,150 00

Summary.

General Purposes	$1,107,979 00
Public School	1,001,475 00
Separate School	228,654 00

TOWN OF COCHRANE.

Approximate Estimates for the Year 1915.

By Probable Revenue			$7,500 00
Licenses	$1,500 00		
Water Rates	3,300 00		
Water Frontage	900 00		
Tax Interest	500 00		
Fines and Fees	1,300 00		
	$7,500 00		
To Estimated Expenses	.....	$16,000 00	
Salaries: Clerk, Foreman, Collector, Assessor, etc.	$2,800 00		
Scavenging	500 00		
Printing	500 00		
Insurance	300 00		
Legal	500 00		
Charity	300 00		
Interest	500 00		
Board of Health	500 00		
Roads and Bridges, maintenance	600 00		
Water Works and Sewers, maintenance	1,200 00		
Water Pumping, salaries	600 00		
Water Pumping, power	2,400 00		
Street Lighting, etc.	1,000 00		
Office Rent	200 00		
Fire Department, salaries	700 00		

Fire Department, maintenance	$400 00		
Police Department, salaries	1,900 00		
Police Department, maintenance	500 00		
Miscellaneous	600 00		
	$16,000 00		
By Balance to be levied in General Rate		.....	$8,500 00
		$16,000 00	$16,000 00

ESTIMATED RATE FOR THE YEAR 1915.

Assessment, $1,100,000.

Debenture Principal and Interest	$14,000 00	13 mills.
General Purposes, net	8,500 00	8 "
	$22,500 00	21 mills.

Allowance of one-half mill for Assessment Reduction and Abatement of Taxes.

TOWN OF COCHRANE.

EXPLAINING THE APPLICATION OF THE PROCEEDS OF DEBENTURE SALE UNDER BY-LAW 104.

By Sales of Debentures, June, 1914, under By-law 104, to reimburse General Town Fund for monies paid for Construction Work over and above the amount provided in former Debentures Issues		$22,500 00
To Discount on Debentures	$450 00	
" Provincial Fee—Special Account	100 00	
" Legal Fees—S. Alfred Jones, K.C.	575 80	
" Legal Fees—Johnston, McKay & Dodds	3 00	
" Travelling Expenses—Mayor A. T. Taylor	50 00	
" Residue of Debenture Monies	21,321 20	
	$22,500 00	$22,500 00
By Residue Debenture Monies		$21,321 20
To Deficit at 31 December, 1913	$16,795 76	
" Surplus at 31 December, 1914	2,325 68	
" Expenditure not provided for in 1914 Levies	2,199 76	
	$21,321 20	$21,321 20
By Expenditure not provided for		$2,199 76
To Sidewalks Constructed $781 97		
" General Upkeep 986 67	$1,768 64	
" Ontario Light & Power Co.	133 00	
" Toronto Iron Works, interest on Water Tower Account	298 12	
	$2,199 76	$2,199 76

TOWN OF COCHRANE,

WATER DEPARTMENT.

Revenue Statement for the Year 1914.

Income—		
Total Collections for year		$3,260 00
Special Levy, Water Frontage, net		880 00
Fire Protection, 44 Hydrants at $40.00		1,760 00
Expenses—		
Power, 12 months at $200.00	$2,400 00	
Engineer at Pumphouse	600 00	
Foreman (proportion)	350 00	
Maintenance for 1914	1,150 00	
Depreciation, 6 per cent. on $50,000.00	3,000 00	
Deficit	.....	1,600 00
	$7,500 00	$7,500 00

Water Register Summary for the Year 1914.

To Arrears, 1 January, 1914	$372 64	
" Water Rates, year 1914	3,475 45	
By Cash Receipts	.....	$2,985 42
" Discounts	.....	200 35
" Allowances per Resolution of Council	.....	152 56
" Arrears, 31 December, 1914, per Register fo. 81	.....	509 76
	$3,848 09	$3,848 09

TOWN OF COCHRANE.

BANK RECONCILIATION AT 31ST DECEMBER, 1914.

To Bank Balance per cash book, folio 44	$2,531 94	
To Outstanding Cheques, per list	363 64	
By Bank Balance per pass book	.....	$2,895 58
	$2,895 58	$2,895 58

Outstanding Cheques.

Old cheques	cancelled	$70 72
Cheque No. 1048	"	2 50
" 1632	"	238 94
" 1747		1 13
" 1779	cancelled	9 55
" 1958		1 00
" 1990		3 00
" 2000		1 25
" 2169		20 00
" 2179		6 00
" 2186		9 55
		$363 64

Outstanding Cheques Written Off.

31 December, 1914.

To Bank Balance per cash book, folio 44		$2,531 94	
To Cheques Outstanding written off—			
No. 15 issued prior to 1911	$3 32		
" 16 " " 1911	2 00		
" 16 " " 1911	2 00		
" 16 " " 1911	21 00		
" 16 " " 1911	8 00		
" 298 " Nov. 25, 1911	3 00		
" 352 " Jan. 5, 1912	29 40		
" 597 " Aug. 16, 1912	2 00		
		$70 72	
No. 1048 issued May 15, 1913	....	2 50	
" 1779 " May 8, 1914	....	9 55	
" 1632 " Mar. 10, 1914	....	238 94	
By Bank Balance adjusted 31 December, 1914	....	.....	$2,853 65
		$2,853 65	$2,853 65

TOWN OF COCHRANE.

THOS. PORTLAND,
Police Fees for year 1914.

To Balance Unpaid, 1 January, 1914	$58 50
" Fees for year 1914, per Chief's cash book	331 75

By Cash Received, 10 January, 1914	.....	$25 75
24 January, 1914	.....	45 75
23 February, 1914	.....	21 00
7 March, 1914	.....	17 55
7 March, 1914	.....	18 50
30 March, 1914	.....	27 00
20 April, 1914	.....	23 50
5 June, 1914	.....	20 00
1 June, 1914	.....	17 95
20 June, 1914	.....	20 75
11 July, 1914	.....	21 50
7 October, 1914	.....	20 10
13 November, 1914	.....	38 00
14 December, 1914	.....	35 50
15 December, 1914	.....	12 00
By Outstanding Fees	.....	25 40
	$390 25	$390 25

TOWN OF COCHRANE.

F. A. Childs, In Account with Town of Cochrane.

To Taxes Lot 226	$134 40	
" " " 326	151 25	
" " " 374	31 00	
" " " 790	6 20	
" " " 787	4 70	
By Cash May 8th, 1914, Rec. No. 39	.....	$88 61
" Contra Account	.....	238 94
	$327 55	$327 55

Cheque No. 1632 was issued on March 10, 1914, to F. A. Childs for payment of his account against the Municipality, but as he failed to pay for his Taxes this cheque was retained and applied on such tax arrears.

TOWN OF COCHRANE.

Accounts Payable. 31 December, 1914.

Town Pay Roll, road work	$28 90	
Phillips, J., wood	6 00	
Hobson, E. M., charity	18 10	
Mackey, S. J., waterworks	5 00	
N. O. Power Co., pumping	207 55	
N. O. Power Co., electric light	100 32	
Pawson, E., coal	15 75	
Knight Bros., Ltd., lumber	3 65	
Child, Frank A., supplies	17 50	
Taylor Hardware, supplies	2 65	
Geils, J., Police Department	4 00	
Vernon, Dr., Police Department	5 00	
Dunlop Tire & Rubber Co., Fire Department	47 98	
Vallee, A., charity	22 21	
Foley, P., tax collector	53 07	
Brown, H. J., tax sales	16 16	
Portland, Thos., tax collector	170 32	
		$724 16

TOWN OF COCHRANE.

Outstanding Water Rates, December 31, 1914.

E. Thibideau	$1 67
E. Orde	1 67
C. Soucie	3 34
W. H. Peterson	16 66

A. J. Jackson	$2 22
M. Novenka	1 67
M. Henry	26 68
L. Boivin	6 00
Jos. Loughton	1 67
Mrs. Chretin	1 67
Mrs. Lemaire	3 33
Jas. Douglas	7 69
Tony Casu	11 10
Alf. Desjardins	8 34
Fire Rangers' Offices	3 34
Jas. Geils	3 33
Geo. Grasser	8 88
K. Cohen	6 00
J. Sharpe	8 35
Jamieson Meat Co.	4 88
Coca Cola Bottling Works	1 25
E. Derway	3 34
G. Taylor	3 34
Z. Earl, 3rd St.	7 24
S. Elias, 3rd St.	11 67
I. Rice	7 28
O. Derwa	1 17
S. J. Dempsay	3 17
Mr. Holditch	5 28
F. Oumiet	8 11
E. M. Hobson	6 81
A. K. Chamandy	8 90
Dr. Ross	2 78
J. M. Rumford (Rumford Block)	2 50
Dr. Cameron	6 95
Imber & Sutton, 4th St.	2 50
E. Pauze	5 01
W. Bonnah	6 66
G. M. Ashlee	6 10
H. Foley	3 05
H. Ferrier	2 78
P. Foley	5 01
Carter Drug Co., Ltd.	13 90
P. Murphy, 6th Ave.	15 30
S. Claremont	5 55
J. R. Wilkinson	11 10
W. S. Carter	30 55
A. J. Stewart	2 78
H. W. Kearney	5 56
D. A. Gauthier	3 64
V. LaFontaine	3 34
X. Rousson	2 50
M. McCluskey	3 61
D. Cameron	3 34
J. Hodgins	7 24
W. J. McBain	5 20
W. J. Payne	1 67
J. Milway	5 55
A. W. Ansell	31 18
Mrs. Joseph	1 95
W. R. Robinson	2 50
J. Hawkins	2 50
A. W. Ansell	5 50
K. C. Ansara	3 34
Geo. Patrick	12 50
A. Desjardins	4 16
P. Murphy, Railway St.	5 95
A. H. Willett	4 17
T. N. O. Rly.	18 33
X. W. Earl, 7th Ave.	15 00
Guy Lawson	8 34
R. B. Williams	3 89

Mr. Lowe	$4 99
A. Shemet	5 20
R. Hay	4 55
C. J. Dix	3 33
Imber & Sutton, 6th Ave.	3 25
N. Kwela	3 90
Mr. Lough	5 01
Hunt & VanRassel	11 85
T. C. Railway	37 73
Geo. Taylor Hardware Co., Ltd.	12 00
	$571 34

TOWN OF COCHRANE.

Abstract of Receipts and Disbursements for the Year 1914.

Receipts.

Taxes—		
Collections	$29,459 14	
Poll	35 00	
		$29,494 14
Debentures Sales		22,050 00
Interest		248 57
School Grant		79 00
Sinking Fund		4,056 09
Liquor Licenses		526 40
Water—		
Quarterly Rates	$2,985 42	
Tap Collections	218 00	
Building Purposes	52 62	
		3,256 04
Gravel		15 50
Cheques Returned		25 00
Police Department—		
Fines	$1,129 00	
Fees	574 35	
1913 Advances Returned	70 00	
1914 Advances Returned	224 65	
		1,998 00
Licenses—		
Dog	$147 00	
Bitch	32 80	
New Tags	50	
Pool	140 00	
Shooting Gallery	15 00	
Bowling Alley	20 00	
Theatre	30 00	
Employment	40 00	
Laundries	15 00	
Carters	31 00	
Restaurant	70 00	
Soft Drinks	220 00	
Hawkers	4 00	
Cigarette	175 00	
		940 30
		$62,689 04

TOWN OF COCHRANE.

Abstract of Receipts and Disbursements for the Year 1914.

Disbursements.

Salaries—		
Police Department	$1,795 95	
Water Department	600 00	
Board of Health	200 00	
Scavenging Department	355 21	
Town Foreman	1,037 50	
General	1,997 56	
		$5,986 22
Printing and Advertising		1,009 49
Insurance		286 80
Charity		199 11
Jail		3,750 00
Election Expenses		18 00
Board of Health		270 70
Office Rent		234 00
Town Hall Upkeep		72 60
Tax Refunds		43 38
Dog Tags		8 00
Donations		100 00
Return Cheques		25 00
Pound Fees		18 00
Postage and Office Expenses		148 56
Registrations		34 20
License Refund		45 00
Police Department—		
Miscellaneous	$457 15	
Disbursements	50 35	
Cost of Prisoners	324 55	
Special Constables	47 00	
Return of Fines	145 00	
		1,024 95
Fire Department—		
Maintenance	$605 39	
Salaries	719 75	
		1,325 14
Debenture Principal		2,262 87
Debenture Interest		7,922 64
Interest		654 97
Public School		6,132 08
Separate School		3,201 34
Law Costs		1,179 25
Water Pumping and Light		4,763 29
Water Works and Sewer Maintenance		2,030 11
Water Tower		4,575 00
Maintenance of Roads, Bridges and Sidewalks		566 64
Water Works Capital		1,715 97
Sutcliffe & Neelands		1,507 38
Sidewalks		781 97
		$51,891 76
Bank Overdraft, 1st January, 1914		8,265 34
Bank Balance, 31st December, 1914		2,531 94
		$62,689 04

Detailed Statement of Receipts.

Taxes.

Collections—		
Wm. Young (arrears)	$484 97	
Treasurer (arrears)	6,343 52	
Transfer from tax account in Bank of Ottawa of collections to Dec. 31, including $658.53 proceeds of sales of land for taxes	22,630 65	
		$29,459 14

Poll—		
June 5, collections, T. Portland	$25 00	
Nov. 13, collections, T. Portland	10 00	
		$35 00
Debentures		
Proceeds of sale of debentures of special issue under By-law 104, sold to Canada Bond Corporation at 98 and accrued interest	$22,050 00	
		$22,050 00
Interest—		
Accrued interest on debentures sold to Canada Bond Corporation	$96 26	
S. L. Bradley (interest on Cleverly soft drink license)	25	
Collection of interest on 1913 taxes	152 06	
		$248 57
School Grant.		
Oct. 17, Provincial Treasurer (P. S. grant)	$79 00	
		$79 00
Sinking Fund.		
Jan. 2, transferred from special account in bank to general account to meet interest coupons due this date	$4,056 09	
		$4,056 09
Liquor Licenses.		
May 21, W. S. Blackwell (License fund)	$394 80	
Nov. 16, W. S. Blackwell (License fund)	131 60	
		$526 40
Water.		
Quarterly Rates—		
Collections by W. Young, January	$24 79	
Collections by Treasurer, Feb. 1 to Dec. 31, 1914	2,960 63	
		$2,985 42
Tap Collections—		
Collections from Jan. 1, 1914, to July	$202 00	
Robertson Shows	10 00	
A. Allard, tap rate	3 50	
J. E. Gooding	2 50	
		218 00
Building Purposes—		
Jas. Ryan	$2 97	
Hill & Clark (Taylor building)	49 65	
		52 62
		$3,256 04
Gravel.		
Mar. 7, I Walls, 2 yards	50	
Apr. 14, T. A. Lalonde, 10 yards	2 50	
22, T. Buttery, 1 yard	25	
27, T. Casu, 3 yards	75	
May 7, H. Pawson, 2 yards	50	
28, S. Court, 1 yard	25	
June 17, W. Webster, 15 yards	3 75	
24, G. Lawson, 4 yards	1 00	
July 10, J. Thompson, 4 yards	1 00	
Aug. 4, L. Coulis, 1 yard	25	
11, T. Buttery, 3 yards	75	
17, W. McMahon, 1 yard	25	
24, J. Laroche, 3 yards	75	
27, W. C. Corby, 9 yards	2 25	
Sept. 30, L. Coulis, 1 yard	25	
Oct. 30, E. Pawson, 1 yard	25	
Nov. 13, L. Warrell, 1 yard	25	
		$15 50
Cheques Returned.		
May 12, Cochrane General Store (payment of cheque, N.S.F.)	$25 00	
		$25 00

Police Department.

Fines (Returns to Town)—		
Imposed by W. S. Carter, returned in January	$47 00	
" " S. J. Dempsay, returned in March	273 00	
" " S. J. Dempsay, returned in July	697 00	
" " A. T. Taylor, returned in August	6 00	
" " A. T. Taylor, returned in September	2 00	
" " S. J. Dempsay, returned in September	104 00	
		$1,129 00
Fees—		
Thos. Portland, Chief of Police—January	$71 50	
" " " " —February	21 00	
" " " " —March	63 05	
" " " " —April	23 50	
" " " " —June	58 70	
" " " " —July	21 50	
" " " " —October	20 10	
" " " " —November	38 00	
" " " " —December	47 50	
J. R. Wilkinson, Constable—May	38 25	
" " " —August	47 75	
" " " —September	75 25	
" " " —October	40 00	
" " " —December	8 25	
		574 35
1913 Advances Returned—		
Thos. Portland, Chief of Police—March	$70 00	
		70 00
1914 Advances Returned—		
Thos. Portland, Chief of Police—June	$60 00	
Thos. Portland, Chief of Police—October	127 65	
" " H. Martin Board—January	17 00	
" " Robinson Shows—June	20 00	
		224 65
		$1,998 00

Licenses.

Dog—	
J. Trudel	$2 10
P. Hancock	2 10
L. Payne	2 10
B. Bogue	2 10
Mrs. Nicholson	2 10
W. S. Carter	2 10
A. Therriault	2 10
E. Hardman	2 10
D. Bernard	2 10
R. F. Beaudro	2 10
C. Soucie	2 10
W. Rhodes	2 10
L. McKinnon	2 10
W. Imber	2 10
G. Bremner	2 10
J. Rothschild	2 10
A. Villeneuve	2 10
Father LaRocque	2 10
J. Pawson	2 10
E. Gilligan	2 10
G. Taylor	2 10
H. J. Ward	2 10
T. Portland	2 10
Mr. Wilgar	2 10
S. Holditch	2 10

D. Jamieson	$2 10	
C. Young	2 10	
H. Campbell	2 10	
S. Buran	2 10	
N. Bethune	2 10	
W. R. McDowell	2 10	
S. J. Mackey	2 10	
P. Lafort	2 10	
R. Williams	2 10	
B. McDougal	2 10	
M. McCluskey	2 10	
R. Caswell	2 10	
J. Rose	2 10	
H. Conn	2 10	
E. St. John	2 10	
N. Fassano	2 10	
R. Gauthier	2 10	
E. St. John	2 10	
J. E. Gooding	2 10	
S. Commando	2 10	
G. W. Bishop	2 10	
G. W. Bishop	2 10	
W. J. Hunt	2 10	
P. Commando	2 10	
V. Knott	2 10	
G. Warrell	2 10	
J. Geils	2 10	
A. Drake	2 10	
G. Hollidge	2 10	
G. Hollidge	2 10	
W. H. Harmer	2 10	
A. Fostrum	2 10	
J. Couchai	2 10	
E. T. Bennett	2 10	
E. Hobson	2 10	
Mrs. D. Eaton	2 10	
L. Proulx	2 10	
A. David	2 10	
J. Gauthier	2 10	
J. Reed	2 10	
C. Dunn	2 10	
Mrs. Hennessey	2 10	
A. T. Moth	2 10	
Jas. Cameron	2 10	
M. Silverstone	2 10	
		$147 00

Bitch—

G. H. Clemes	$4 10	
Dr. Ross	4 10	
Mr. Olton	4 10	
W. R. McDowell	4 10	
J. Rose	4 10	
H. Conn	4 10	
S. Smith	4 10	
J. Jameson	4 10	
		$32 80

New Tags—

Jas. Palangio	10	
H. Conn	20	
Father LaRocque	10	
C. Bremner	10	
		$0 50

Pool—		
H. G. Foley	$30 00	
G. Ibbitson	25 00	
H. G. Foley	25 00	
P. Murphy	30 00	
C. Johnson	30 00	
		$140 00
Shooting Gallery—		
Geo. Barlow	$15 00	
		$15 00
Bowling Alley—		
C. Johnson	$20 00	
		$20 00
		$355 30
Theatre—		
W. H. Warke	$30 00	
		$30 00
Employment—		
Jas. Merolla	$10 00	
P. O'Connel	10 00	
A. K. Chamandy	10 00	
J. Perkus & Co.	10 00	
		$40 00
Laundry Licenses—		
Imperial Laundry	$5 00	
Cochrane Steam Laundry	5 00	
Jung Lee	5 00	
		$15 00
Carters—		
L. Coulis	$5 00	
Mrs. Matteson	5 00	
J. Rose	3 00	
H. Sadow	3 00	
Cedric Hotel	5 00	
J. Garapie	5 00	
J. Garapie	5 00	
		$31 00
Restaurant—		
S. L. Bradley, *re* G. Cleverly	$5 00	
H. Hlwka	5 00	
C. Fong	5 00	
M. Gervais	5 00	
E. Joseph	5 00	
C. Lamkie	5 00	
Mrs. Eagle	5 00	
S. Elias	5 00	
E. Bennett	5 00	
Lee Wah	5 00	
King George Cafe	5 00	
S. Elias	5 00	
G. Piltier	5 00	
Geo. Jamieson	5 00	
		$70 00
Soft Drink—		
A. Waskovich	$10 00	
Amendola Bros.	10 00	
Amendola Bros.	10 00	
S. Buran	10 00	
F. Miralles	10 00	
E. Bennett	10 00	

H. Hlwka	$10 00	
M. Gervais	10 00	
Eli Joseph	10 00	
F. Mowbray	10 00	
N. Fassano	10 00	
S. Elias	10 00	
E. Tichnoff	10 00	
F. Piccolo	10 00	
R. Graziano	10 00	
S. Zuck	10 00	
L. Waluska	10 00	
J. Toskevitch	10 00	
P. Vlasuk	10 00	
J. Renaud	10 00	
S. Elias	10 00	
J. Merolla	10 00	
		$220 00
Hawking—		
M. A. Merritt	$4 00	
		$4 00
Cigarette—		
J. Palangio	$25 00	
D. Kertzer	25 00	
E. Joseph	25 00	
Cochrane Gen. Store	25 00	
Carter Drug Co.	25 00	
S. Elias	25 00	
J. Perkus & Co.	25 00	
		$175 00
		$940 30

TOWN OF COCHRANE.

Detailed Statement of Disbursements.

Salaries.

Police Department—		
Thos. Portland, Chief of Police, at $125.00 per month for months of January, February, March, April, June, July, and $100.00 for month of May, and at the rate of $90.00 per month from October 15	$90 00	
	988 00	
J. R. Wilkinson, Constable, at $65.00 to May 31, 1914, and $75.00 per month from June 1, plus $30.00 bonus for the month of May	689 45	
V. Eloy, acting special constable	28 50	
		$1,795 95
Water Department—		
Geo. Black, pumpman, at $600.00 per annum (Jan. and Feb.)	$100 00	
H. F. Hampton, pumpman, at $600.00 per annum	500 00	
		$600 00
Board of Health—		
Dr. Vernon, Medical Officer of Health, at $200.00 per annum	$200 00	
		$200 00
Scavenging Department—		
J. Rose, scavenger, at $110.00 per month (services discontinued March 31, 1914)	$355 21	
		$355 21
Town Foreman—		
E. Caswell, town foreman, at $85.00 per month (one-third each to Water, Sewers, Roads and Bridges)	$1,037 50	
		$1,037 50

General—			
	H. J. Brown, clerk and treasurer, at $1,000.00 per annum	$1,000 00	
	John Clark, assessor for town and unorganized school section	225 00	
	J. Gibault, town engineering work	190 00	
	P. J. Foley, commission on tax collections (1½ per cent. on current and 5 per cent. on arrears collected)	158 06	
	Henry Glover, provincial audit	404 50	
	E. Hardman, acct. of Hardman & Smith, auditing tax roll..	20 00	
			$1,997 56
			$5,986 22

Printing and Advertising.

Jan. 29	Cochrane Publishing Co., advertising, etc.	$178 60	
Feb. 20	*Cochrane Northland Post*, advertising, etc.	26 20	
Mar. 6	" " " "	16 75	
Mar. 20	" " " "	12 20	
Apr. 3	" " " "	105 30	
	Municipal World, supplies	24 10	
	Toronto Star, advertisement	5 27	
May 8	*Cochrane Northland Post*, advt., etc.	43 90	
	United Typewriter Co., supplies	2 25	
	Copeland-Chatterson Co., books	75 62	
	S. R. Harte & Co., books	34 85	
	Municipal World, supplies	17 69	
June 12	*Cochrane Northland Post*, advt., etc.	12 40	
	Municipal World, supplies	5 56	
July 6	*Cobalt Nugget*, advt.	25 00	
July 14	*Ontario Gazette* (*re* tax sales)	9 00	
	T. H. Hooper, office map	1 95	
July 17	Canada Bond Corporation, debentures	21 00	
	Cochrane Northland Post, advt., etc.	14 15	
	Municipal World, supplies	2 61	
Aug. 19	T. N. O., express on auditors' report	1 10	
Sept. 4	Copeland-Chatterson Co., books	15 90	
	Cochrane Northland Post, (*re* tax sales)	46 20	
Sept. 18	*Municipal World*, supplies	3 47	
Sept. 29	Herald Printing Co., auditor's report	162 16	
	Cochrane Northland Post, (*re* tax sales, etc.)	83 10	
Oct. 2	S. J. Mackey, supplies	2 10	
Nov. 6	*Cochrane Northland Post*, advt., etc.	23 45	
Dec. 4	*Cochrane Northland Post*, advt., etc.	17 20	
	Municipal World, advt., etc.	8 94	
Dec. 26	S. R. Harte & Co., supplies	6 00	
Aug. 14	M. Young, copy of town plans	5 47	
			$1,009 49

Insurance.

Apr. 3	S. L. Bradley, fire hall policies	$124 50	
	Union Assurance Co., policy, stable, pumphouse, agric. hall and office furniture	72 40	
May 8	S. L. Bradley, treas. bond and renewal fire hall policy	89 90	
			$286 80

Charity.

Mar. 6	F. Desjardins, expense *re* burial of child	$6 00	
Mar. 24	T. N. O. Ry., ticket for Mackie to Quebec	22 00	
Apr. 3	T. Portland, supplies, Mrs. Peterson	6 00	
	A. Vallee, supplies, F. Desjardins	10 00	
Apr. 17	Jamieson Meat Co., supplies, Albertson	8 00	
	G. Warrell, supplies, Hy. Brown	8 00	
May 8	Binkley Co., supplies, Cullen	2 33	
May 22	L. P. Therriault, supplies, Tessier	2 98	
	Dr. Vernon, attending prisoner	5 00	
	Amos LeBarron, grant during quarantine	20 00	
June 15	J. R. Wilkinson, supplies, Mrs. Peterson	15 00	
June 19	Dr. Vernon, attendance to Capeski case	12 00	
	Geo. Warrell, supplies, Albertson	20 00	
	Binkley Co., supplies, Cullen	9 25	

July 6	L. Boivin, supplies, Albertson	$6 00	
July 13	T. N. O. Ry., ticket indigent to Sturgeon Falls	6 95	
Aug. 12	T. N. O. Ry., man from Ottawa house	3 60	
Nov. 21	Canadian Free Library for Blind (donation)	5 00	
Nov. 23	T. N. O. Ry., fare and cash to Toronto	19 00	
June 12	Harmer & Durack (burial of infant found)	12 00	
			$199 11

Jail.

July 6	Transferred from general acct. in bank to savings acct. for building purposes	$3,750 00	
			$3,750 00

Election Expenses.

Feb. 6	Geo. Clark, D. R. O.	$4 00	
	A. E. Mallette, D. R. O.	4 00	
	E. C. Ward, Poll Clerk	2 00	
	R. Gauthier, Poll Clerk	2 00	
	D. Bernard, polling booth	4 00	
Apr. 17	J. Edwards, Poll Clerk	2 00	
			$18 00

Board of Health.

Feb. 6	Mrs. Rolfe, cleaning public school	$3 00	
Feb. 20	Taylor Hardware Co., milk tester	9 50	
Mar. 6	McPhee & Gardner, livery	2 00	
	Dr. Vernon, express	60	
	S. J. Mackey, supplies	17 60	
Mar. 20	Mrs. Rolfe, cleaning separate school	5 00	
Mar. 28	F. Johnson, Board of Health work	5 00	
Apr. 9	F. Johnson, Board of Health work	12 00	
Apr. 11	F. Johnson, Board of Health work	15 00	
Apr. 17	Carter Drug Co., supplies	11 45	
July 17	E. Caswell, express	95	
Apr. 17	W. Evans, supplies	10 45	
Apr. 18	F. Johnson, Board of Health work	19 00	
Apr. 22	F. Johnson, Board of Health work	5 00	
May 27	S. J. Mackey, supplies	48 05	
July 17	Carter Drug Co., supplies	19 20	
	Dr. Vernon, exam. Chretien, and express	5 60	
	McPhee & Gardner, livery	1 50	
	E. Caswell, work fumigating, and express	28 50	
Dec. 4	McPhee & Gardner, work	1 50	
	Mrs. Rolfe, disinfecting schools	5 00	
	Mrs. Marsh, disinfecting schools	2 00	
	S. J. Mackey, supplies	3 25	
	F. Child, supplies	35	
	S. J. Mackey, supplies	20 00	
Dec. 26	Dr. Vernon, express	35	
Aug. 14	F. A. Child, supplies	3 50	
Nov. 21	Dr. Vernon, express	60	
July 6	D. Durrell, cartage	9 00	
Aug. 17	E. Pawson	75	
Sept. 14	Dr. Cameron, *re* Chretien	5 00	
			$270 70

Office Rent.

George Warrell, office rent at $18.00 per month		$234 00	
			$234 00

Town Hall Upkeep—

Feb. 20	Union Coal Co., coal for town hall	$31 50	
Mar. 20	P. C. Ivy, blankets	7 50	
Apr. 17	Harmer & Durack, town hall chairs	12 60	
May 8	J. Thompson, coal for town hall	10 50	
Nov. 2	E. Pawson, coal for town hall	10 50	
			$72 60

Tax Refunds—			
Mar. 20	C. Fong, refund of taxes paid twice	$5 25	
Apr. 2	W. J. Bauldry, taxes overpaid	1 18	
Oct. 16	L. Levesque, water frontage tax	9 60	
	I. Rice " "	6 80	
Nov. 2	T. Reda " "	3 00	
Dec. 30	Alex. Thawyer income tax	9 55	
	H. Pawson, water frontage tax	8 00	
			$43 38
Dog Tags—			
Apr. 17	Hamilton Stamp Works, dog tags	$8 00	
			$8 00
Donations—			
July 3	C. McLeod, donation to band	$50 00	
Sept. 18	S. J. Dempsay, expenses to Toronto, re unemployed	30 00	
	S. J. Dempsay, donation to committee to Ottawa, interviewing Hon. F. Cochrane	20 00	
			$100 00
Return Cheques—			
	Bank of Ottawa, cheque charges N.S.F.	$25 00	
			$25 00
Pound Fees—			
Jan. 29	L. Coulis	$2 00	
	B. Rothschild	1 00	
	A. Brown	9 00	
	N. Fassano	1 00	
	K. Cohen	1 00	
	H. Brown	1 00	
	W. Clark	2 00	
	G. Cook	1 00	
			$18 00
Postage and Office Expenses—			
Feb. 20	H. J. Brown	$19 80	
June 19	H. J. Brown	15 60	
Sept. 18	H. J. Brown	14 40	
Oct. 9	P. J. Foley, postage account, *re* tax notices	23 00	
Oct. 21	T.N.O. Railway, telegram	1 80	
	T.N.O. Railway, telegram	90	
Oct. 27	Postmaster, postage on tax notices	20 00	
Oct. 29	Postmaster, postage on tax notices	20 00	
Nov. 6	Cochrane Telephone Co., message	80	
Dec. 4	H. J. Brown	8 96	
	H. J. Brown	23 30	
			$148 56
Registrations—			
Feb. 20	H. J. Brown, registration of births, marriages and deaths	$34 20	
			$34 20
License Refund—			
Feb. 20	Cedric Hotel, refund of cigarette license	$25 00	
May 8	H. Foley, refund of pool license	20 00	
			$45 00

Police Department.

Miscellaneous Expense—			
Jan. 19	P. W. Baldwin, court interpreter	$2 00	
Jan. 29	F. Dardara, labor, Dec.	12 00	
	J. Geils, repairing uniform	2 50	
	Thomas' Restaurant, Martin board	17 00	
Feb. 6	F. Dardara, watching prisoners	52 00	

Feb.	20	E. Caswell, wood	$2 00	
		G. Grasser, care of Thorning	15 00	
		Taylor Hardware Co., supplies	4 55	
		J. Geils, Wilkinson uniform	60 00	
Mar.	10	F. A. Child, supplies	2 85	
Mar.	20	T. Portland, expenses *re* lunatic	8 00	
Apr.	3	S. J. Dempsay, expenses *re* witnesses:		
		K. G. Hotel appeal	33 50	
		S. J. Dempsay, expenses *re* detective	27 00	
		G. C. Mortimer, expenses *re* witnesses:		
		K. G. Hotel appeal	13 50	
		Taylor Hardware Co., supplies	90	
Apr.	17	Union Coal Co.	31 50	
		Northland Post, printing	4 50	
May	8	Carter Drug Co., supplies, books, etc.	3 35	
		Taylor Hardware Co., supplies	2 75	
June	12	J. R. Wilkinson, telephone	2 50	
July	6	Carter Drug Co., stationery	4 90	
July	21	Jerry Lefevre, expenses *re* burglars	14 75	
Aug.	14	Mrs. Wilkinson, prisoner's meals	10 05	
Aug.	22	F. L. Smiley, costs *re* Rothschild appeal	25 00	
Sept.	18	Taylor Hardware Co., supplies	1 60	
		Cochrane Telephone Co., telephone	15 00	
Nov.	6	Mrs. Wilkinson, meals	13 55	
Nov.	21	McPhee & Gardner, livery	3 00	
		Taylor Hardware Co., supplies	2 30	
Dec.	4	F. Child, supplies	80	
		E. Pawson, coal	21 60	
		Mrs. Wilkinson, prisoner's meals	36 50	
Dec.	26	S. L. Bradley, copy of Police Report	3 00	
		Taylor Hardware Co., supplies	2 75	
		Carter Drug Co., stationery	4 95	
				$457 15

Disbursements—

Jan.	29	T. Portland	$10 85	
Feb.	20	T. Portland	4 85	
Mar.	6	T. Portland	5 95	
Apr.	3	T. Portland	6 45	
May	8	T. Portland	5 00	
June	12	J. Wilkinson	3 10	
		T. Portland	2 10	
July	6	T. Portland	7 50	
Nov.	21	T. Portland	1 60	
Dec.	26	T. Portland	2 95	
				$50 35

Cost of Taking Prisoners to N. Bay (returnable)—

Feb.	6	T. Portland	$30 00	
Feb.	20	S. J. Dempsay	30 00	
May	8	S. J. Dempsay	30 00	
June	12	S. J. Dempsay	37 65	
		S. J. Dempsay	30 00	
		S. J. Dempsay	30 00	
Sept.	18	S. J. Dempsay	68 00	
Dec.	26	S. J. Dempsay	68 90	
				$324 55

Special Constables—

Mar.	20	K. McLeod	$3 00	
June	12	J. Wilkinson (for Crogan)	24 00	
July	6	J. Glentore (Circus Day)	4 00	
		J. Geils "	4 00	
		G. Lawson "	4 00	
		A. Wilde "	4 00	
		H. Pearce "	2 00	
		J. Harris	2 00	
				$47 00

Returns of Fines—				
Apr.	3	W. H. Warke (Jung Lee fines)	$145 00	
				$145 00

Fire Department.

Equipment, Repairs, etc.				
Jan.	29	M. Henry, freight and cartage on ladder	$4 30	
		Knight Bros., lumber	5 15	
Feb.	20	E. Caswell, sleigh	5 00	
		H. Cameron & Co., ladder	95 00	
		H. Pawson, coal account, 1913	21 00	
		Taylor Hardware Co., sundries	30	
		J. H. Ward, repairs	4 25	
Mar.	6	Cochrane Telephone Co., service Pumphouse	30 00	
Mar.	10	F. A. Child, supplies	46 02	
Apr.	3	E. Caswell, wood	2 00	
Apr.	17	H. J. Ward, bell	4 25	
		Taylor Hardware Co., supplies	13 50	
May	8	Taylor Hardware Co., supplies	3 50	
June	12	G. Barlow, telephone	10 00	
July	17	Taylor Hardware Co., supplies	1 40	
		Knight Bros., lumber	1 05	
		Seagrave & Co., chemical jars	1 00	
		J. Gauthier, blacksmithing	3 75	
Aug.	14	Taylor Hardware Co., supplies	3 45	
		N. McPhee, wagon	6 00	
		N. O. Light Co. (Ward order sundries), fire alarm.	9 15	
		G. Barlow, fire alarm	5 65	
		C. J. Dix, repairs	4 60	
		J. Reed, fixing alarm	15 85	
		F. Childs, supplies	19 40	
Sept.	4	J. Gauthier, blacksmithing	9 05	
Sept.	18	Taylor Hardware Co., supplies	3 90	
Oct.	2	Cochrane Telephone Co., wire, fittings, etc.	29 45	
Nov.	6	A. Woolley, fixing alarm	4 35	
		Imber & Sutton, cells	1 80	
		F. Clark, expenses to South Porcupine	8 75	
Jan.	29	Taylor Hardware Co., supplies, 1913	41 25	
				$414 12

Fighting Fire, Attention to Hydrants, etc.—Per Town Pay Roll—				
Jan.	29	F. Dardara, labor	$5 50	
		McPhee & Gardner, labor	3 60	
July	6	E. Drake, labor	2 00	
		D. Anglade, labor	6 50	
		G. Grasser, labor	6 50	
		McPhee & Gardner, labor	3 00	
Aug.	14	E. Drake, labor	15 40	
		J. Harris, labor	2 40	
		McPhee & Gardner, labor	3 00	
Sept.	4	E. Drake, labor	26 80	
		J. Thompson, labor	1 00	
		D. Rose, labor	8 22	
		J. Rose, labor	1 20	
		M. Henry, labor	75	
Sept.	4	G. Grasser, labor	5 40	
		McPhee & Gardner, labor	5 40	
		W. Marsh, labor	13 60	
Oct.	3	E. Drake, labor	7 50	
		W. Marsh, labor	7 50	
		J. Rose, labor	1 00	
Nov.	6	E. Drake, labor	15 00	
		W. Marsh, labor	15 00	
		T. Dumoulin, labor	2 00	
		G. Warrell (Bonnah order), labor	27 00	
		M. Henry, labor	6 00	
				$191 27
				$605 39

Per Department Pay Rolls—		
November and December, 1913	$171 00	
January, 1914	95 25	
February	30 00	
March	30 50	
April	37 50	
May	77 00	
June	26 75	
July and August	155 00	
September	62 75	
October and November	34 00	
		$719 75
		$1,325 14
Money Drawn by Individual Firemen—Per Fire Pay Rolls—		
G. Barlow	$90 75	
H. Penace	43 50	
F. Clark	54 00	
F. C. Ivy	43 50	
J. Gauthier	44 25	
C. McLeod	20 00	
G. Boyce	13 75	
J. Gooding	23 50	
H. J. Ward	18 75	
D. Agostine	19 00	
J. Rose	37 00	
P. Murphy	38 25	
E. LeKambe	24 25	
J. Douglas	23 25	
E. Caswell	8 25	
D. Anglade	25 25	
M. Kellar	13 75	
W. Imber	26 50	
S. Smith	5 75	
G. Henderson	1 50	
J. Harris	2 00	
D. Bernard	23 00	
W. H. Taylor	7 00	
V. Eloy	16 00	
W. Bonnah (team)	24 00	
M. Henry (team)	30 00	
Taylor Hardware Co. (team)	17 50	
J. B. Allard (team)	7 50	
Jamieson Meat Co. (team)	5 00	
K. Cohen (team)	5 00	
J. Laroche	50	
N. McPhee (team)	7 50	
		$719 75
Debentures—		
Under By-law No. 46	$1,398 40	
" " 52	864 47	
		$2,262 87
Debenture Interest—		
Under By-law No. 19	$1,321 61	
" " 28	2,740 38	
" " 46	1,434 50	
" " 52	1,751 08	
" " 104	675 07	
		$7,922 64
Interest—		
Bank of Ottawa, on overdraft, January	$41 20	
" " " February	44 45	
" " " March	46 70	
" " " April	44 75	

Bank of Ottawa, on overdraft, May	$44 05	
" " " July	7 60	
" " " August	28 90	
" " " September	37 80	
" " " October	7 75	
Aug. 7, Toronto Iron Works (interest on account for water tank)	298 12	
		$654 97
Public School—		
Treasurer of Public School, January	$350 00	
" " " March	750 00	
" " " April	400 00	
" " " June	750 00	
" " " August	1,400 00	
" " " September	750 00	
" " " October	750 00	
" Gov. Grant October	79 00	
" " " November	650 00	
" " " December	253 08	
		$6,132 08
Separate School—		
Separate School Board, January	$400 00	
" " June	800 00	
" " July	200 00	
" " September	140 00	
L. Dunn (3 mill tax rebate)	2 25	
A. Taylor (3 mill tax rebate)	7 50	
J. Belleveau (3 mill tax rebate)	4 05	
L. Boivin (3 mill tax rebate)	14 55	
J. Laroche (3 mill tax rebate)	4 80	
D. Gauthier (3 mill tax rebate)	2 40	
L. Hurtibese (3 mill tax rebate)	4 50	
Separate School Board, December	1,621 29	
		$3,201 34

Law Costs.

Jan.	3	Ontario Railway Board (validating order *re* By-law 60)	$20 00
Jan.	29	S. A. Jones, Town Solicitors, disbursements, 1913 Account	40 30
Feb.	2	Provincial Treasurer, fee re Private Bill	100 00
Feb.	20	S. A. Jones, advt. in *Gazette*, *re* Private Bill	10 80
July	16	Malone, Malone & Long, fees of Municipal Board validating School By-law	40 00
Sept.	4	A. T. Taylor, fees, Johnson, McKay & Dodds *re* Advice	3 00
Sept.	29	S. A. Jones, Town Solicitor's fees and Disbursement Account	586 85
Dec.	4	Johnston, McKay & Dods, advice	10 00
Jan.	29	Div. Court, Garnishee *re* Lothian Accident	53 31
Feb.	20	W. H. Warke, costs *re* Lothian Accident	25 00
		H. J. Brown, Revision of Voters' List	55 17
Mar.	28	A. T. Taylor, expenses to Toronto *re* Private Bill	50 00
Mar.	9	Master of Titles, Registration fee	3 00
Mar.	17	Master of Titles, Registration fee	80
Apr.	3	Binkley Co., Order on Lothian	81 69
May	21	Master of Titles, Registration fee	4 10
July	21	Master of Titles, Registration fee	3 06
Aug.	26	Judge Hartman, hearing *re* Court of Revision	16 65
Dec.	4	H. J. Brown, Revision of 1914 Voters' List	75 52
			$1,179 25

Water Pumping and Light.

Northern Ontario Light & Power Co., Ltd., account for pumping and lighting		$4,763 29
1914 Pumping Account	$2,406 67	
" Street Lighting Account	838 32	
" Pumphouse Lighting Account	46 35	
" Fire Hall Lighting Account	115 85	
Outstanding Account of 1911, 1912 and 1913	1,356 10	
	$4,763 29	

Waterworks and Sewer Maintenance.

Jan.	29	Taylor Hardware Co., 1913, supplies	$178 92
		G. Henderson, water connection	1 80
		F. Dardara, labor	12 00
		L. DeBarron, labor	15 00
		J. Merolla (orders)	2 00
		C. J. Dix, repairs	1 50
		D. Kertizer, boots	4 00
		Union Coal Co., Wood P. House	4 50
		Kerr Engine Co., hydrants	94 50
Feb.	6	McPhee & Gardner, work, S. Lake	7 80
		A. LeBarron, labor	3 20
		E. Caswell, saltpetre	3 00
Mar.	10	F. Childs, 1913 Account, supplies	153 17
Mar.	27	C. Mathews, labor, Spring Lake	14 00
Apr.	2	F. Dardara, labor, Spring Lake	17 60
		M. Dominique, labor, Spring Lake	6 00
		M. Raffels, labor, Spring Lake	6 00
		McPhee & Gardner, labor, Spring Lake	3 00
		W. Gardner, labor, Spring Lake	6 00
		W. Bonnah, labor, Spring Lake	10 80
		Imber & Sutton, repairs	4 50
		J. Gauthier, blacksmithing	21 80
		Kerr Engine Co., supplies	6 30
Apr.	17	Taylor Hardware Co., supplies	35 27
May	2	O. Hardman, repairs, Pumphouse	2 40
May	8	F. Dardara, labor, Spring Lake	4 25
		J. Merolla, labor (order)	9 23
		J. Tony, labor	4 05
		V. Eloy, labor	8 00
		W. Bonnah, labor	6 00
		M. Dominice, labor	1 13
		Taylor Hardware Co., supplies	3 30
May	15	R. Dominique, sewer work	13 00
		V. Fauve, sewer work	8 00
		A. Gorpe, sewer work	8 00
		T. Sado, labor, sewer work	8 00
		J. Suto, labor, sewer work	6 00
May	22	A. Valle, lumber for sewers	25 39
May	29	L. Stella, sewer work	20 40
		F. Jardana, sewer work	21 00
		M. Jardana, sewer work	21 00
		T. Jardana, sewer work	22 00
June	10	Dominion Express Co., tank repairs	6 40
		J. Harris, labor	50 80
		E. Drake, labor	50 60
		W. Bonnah, labor	49 80
June	10	F. Carino, labor	17 00
		W. Marsh, labor	4 00
		D. Anglade, labor	18 00
		McPhee & Gardner, labor	1 20
		Jno. Galway, labor	22 60
July	6	Kerr Engine Co., hydrants	94 50
		D. Anglade, labor	9 10
July	17	Imber & Sutton, repairs	9 87
		Taylor Hardware Co., supplies	41 95
		Toronto Iron Works, tank collars	28 00
Aug.	14	W. Martin, water connection	2 80
		S. Street, allowance for extending sewers	25 00
		F. Childs, hardware supplies	34 15
		E. Drake, labor	40
		J. Rose, labor	3 00
		D. Rose, labor	2 80
Sept.	4	E. Drake, labor	13 00
		McPhee & Gardner, labor	1 20
		W. Marsh, labor	13 00
Sept.	18	Taylor Hardware Co., supplies	3 95

Oct.	3	E. Drake, labor	$11 50	
		E. Drake, labor, Spring Lake	4 50	
Oct.	6	E. Drake, labor	4 00	
		W. Marsh, labor	4 00	
		W. Marsh, labor, Spring Lake	9 70	
		W. Marsh, labor	11 50	
Nov.	6	McPhee & Gardner, labor at Lake	15 60	
		N. Berthianne, labor at Lake	23 40	
		G. Grasser, labor at Lake	32 00	
		Taylor Hardware Co., supplies	6 20	
Nov.	21	Taylor Hardware Co., supplies	39 44	
		A. Vallee, lumber	8 89	
		F. Childs, supplies	10 05	
Nov.	23	W. Marsh, labor	8 00	
Dec.	4	E. Drake, labor	6 00	
		W. Bonnah, labor	24 00	
		McPhee & Gardner, labor	2 50	
		F. Childs, supplies	1 45	
Dec	11	Can. General Fire Extinguisher Co., inspecting tank and extinguisher	176 00	
Dec.	26	Taylor Hardware Co., supplies	40	
Aug.	17	A. Anderson, allowance *re* water connection	2 60	
		G. Henderson, allowance *re* water connection	2 10	
Aug.	15	Taylor Hardware Co., replacing cheque, lost	9 55	
Sept.	18	Cochrane Telephone Co., Telephone Account, and moving pole	15 20	
		Cochrane Telephone Co., Telephone Account	15 00	
Dec.	4	Cochrane Telephone Co., Caswell 'phone	10 00	
				$552 88
				$1,760 51

Driving Wells, 1913 Accounts.

Jan.	29	G. Henderson, connecting wells	$45 45	
		Taylor Hardware Co., supplies	63 45	
		S. Ledger, order on wages	16 50	
		S. Ledger, order on wages	46 90	
Mar.	10	F. Childs, hardware vouchers, 1632	36 90	
Apr.	3	J. Gauthier, blacksmithing	30 05	
Dec.	4	Taylor Hardware Co., Pearce order	30 35	
				$269 60
				$2,030 11

Summary.

Water maintenance, 1913	$543 02	
Water maintenance, 1914	1,309 30	
Sewer maintenance, 1914	177 79	
		$2,030 11

Maintenance of Roads, Bridges and Sidewalks.

Feb.	6	A. Vallee, lumber	$11 44	
Feb.	20	L. Boivin, lumber	13 24	
		Taylor Hardware Co., nails	1 25	
Mar.	20	Knight Bros., lumber	8 34	
		J. Seguin, blacksmithing	8 55	
Apr.	21	H. Brown, labor	2 45	
May	8	J. Harris, labor	18 23	
		E. Drake, labor	16 72	
		W. Bonnah, labor	6 00	
		Or. Lalonde, lumber	37 10	
		Knight Bros., lumber	1 75	
June	10	Bonnah order, labor	15 00	
		F. Carino, labor	24 00	
		W. Marsh, labor	34 00	
June	26	W. Marsh, labor	15 00	

July	6	J. Harris, labor	$17 40	
		E. Drake, labor	15 40	
		G. Frasser, labor	12 10	
		McPhee & Gardner, labor	7 80	
		M. Henry, labor	6 00	
July	7	A. Vallee, order	4 00	
July	9	C. Dominique, labor	3 00	
July	17	M. Henry, labor	6 00	
		J. Gauthier, blacksmithing	3 25	
		C. Johnston, lumber	38 65	
Aug.	10	W. Bonnah, labor	12 00	
Aug.	14	E. Drake, labor	10 00	
Sept.	4	G. Robertson, labor	3 00	
		F. Ethier, labor	9 00	
		E. Drake, labor	12 00	
		W. Marsh, labor	4 00	
Sept.	8	Knight Bros., stumping	20 00	
Sept.	18	Taylor Hardware Co., supplies	19 52	
Oct.	3	E. Drake, labor	17 50	
		W. Marsh, labor	17 50	
		McPhee & Gardner, labor	3 00	
		Knight Bros., labor	2 00	
		W. Bonnah, labor	2 00	
Nov.	6	M. Henry, work	1 80	
		E. Drake, stumping	9 60	
		W. Marsh, stumping	6 60	
		J. Kelsall, stumping	9 60	
		J. Luriffe, stumping	8 60	
		S. Ledger (order), stumping	7 60	
		P. Palon, stumping	5 60	
		O. Chabot, stumping	16 20	
		E. Cluchey, stumping	21 00	
		McPhee & Gardner, labor	3 00	
		T. Dumoulin, labor	1 80	
Nov.	21	J. Gauthier, blacksmithing	6 05	
Dec.	4	E. M. Hobson, order on labor	6 00	
		J. Rose, labor	5 00	
				$566 64

Water and Sewer Capital.

Water Tower—				
July	6	Division Court Clerk, Knight Bros., *vs.* Toronto Iron Works	$127 67	
		Toronto Iron Works	4,445 25	
Aug.	22	Toronto Iron Works	2 08	
				$4,575 00
Water Works—				
July	17	Gartshore, Thomson Pipe & Foundry Co., outstanding account of 1911 and 1912, water pipe, etc.	$1,684 05	
Nov.	6	Gartshore, Thomson Co., balance of account	31 92	
				$1,715 97
Sutcliffe & Neelands—				
		Balance of engineering account, 1911 and 1912	$1,507 38	
				$1,507 38

Sidewalks.

Construction—				
Oct.	2	A. Vallee, lumber	$415 42	
		L. Boivin, lumber	123 65	
Oct.	3	E. Drake, labor	13 00	
		W. Marsh, labor	13 00	
		W. Claremont, labor	5 00	
		A. Johnson, labor	3 00	
		J. Claremont, labor	3 15	
		T. Dunn, labor	17 75	

		T. Swedo, labor	$15 60	
		D. Rose, labor	11 90	
		F. Carino, labor	11 90	
		N. Whissell, labor	14 50	
		N. Berthianne, labor	17 60	
		A. Vallee, order on labor	5 60	
		Division Court, Delair, Garn.	6 00	
		Division Court, Derway, Garn.	8 55	
		E. Derway, labor	7 95	
Oct.	9	A. Gendrau, lumber	37 80	
Oct.	3	S. Ledger, order on labor	5 60	
Nov.	6	E. Drake, labor	3 00	
		W. Marsh, labor	3 00	
Nov.	21	Taylor Hardware Co., nails	15 00	
		F. Childs, nails	24 00	
				$781 97

Cost of this audit $318 95

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32 Church Street, Toronto, Ont., 12 July, 1915.

To Mr. J. W. Sharpe, K.C., Provincial Municipal Auditor, Toronto, Ontario:

Dear Sir:—Under authority of your appointment confirmed by an Order-in-Council dated 17th March, 1915, I, Oscar Hudson, have made an Audit of the Books, Vouchers and Accounts of the Township of East Flamboro from 1st January, 1910, to 31st December, 1914.

My investigation has covered an exhaustive examination of the Assessment Rolls, Collector's Rolls, Treasurer's Books and Vouchers, Records of the Clerk and Cash Accounts of the various School Treasurers.

The results of the investigation forced me to the conclusion that whilst for the most part the officials carried on their duties honestly and conscientiously, lack of the necessary knowledge of their respective duties and unfamiliarity with the requirements of the various Statutes, militated against the affairs of the Township being conducted on approved business principles.

Council.

Three gentlemen have occupied the Office of Reeve in the period under review. During that time the Expenditures on Current Account have increased enormously without a corresponding increase in the rates for General Purposes. The deficit at 31st December, 1914, as shown in the Balance Sheet of that date is due to this fact, and it has arisen for the most part within the past five years. Estimates have not been made as required by Sec. 298, Chap. 43, R.S.O. 1914, and in consequence Council has not been in possession of the requisite knowledge to enable them to levy the rates to cover the year's expenditures. The deficit would have been larger but for the over-levies on Special Rates, such as County and General School, as Township Rate has been 25c. on the $100, for the whole period. Roads and Bridges Expenditures were apparently uncontrolled until 1914, when Members of Council were allocated definite districts to supervise the work therein, and they approved the Vouchers before having them passed by Council for payment. There is, however, much room for further improvement in the method of handling the Maintenance of Township Roads and Bridges.

On 6th August, 1913, $800.00 was borrowed from Mr. Albert Warner without the authority of a By-law.

On 31st October, 1914, a cheque for $325.00 was handed by the County Treasurer to the Reeve, Mr. Peter Ray, in lieu of 100 cords of stone allowed by the County to the Township. This cheque was cashed by the Reeve, and upon inquiry by me as to the disposition of the proceeds (the transaction not appearing in the books), he produced a receipt signed by W. Galivan for the same amount for crushing and supplying a like quantity of stone to the Township. The approval of the Council to this transaction was not obtained.

On 17th June, 1914, an agreement was entered into between the National Fire Proofing Company, Limited, and the Council, to divert a road leading to the Company's premises and to construct a bridge therein. The cost of this work was to be borne primarily by the Company, they to be reimbursed by the annual refund to them of the taxes levied against their property, with the exception of School Taxes. The By-law No. 584, passed on 24th June 1914, merely authorized the exchange of lands with the National Fire Proofing Company, Limited, and the legal closing of a portion of the public road, known as the Dundas Road. The Council in Session on the same day adopted the aforesaid agreement made by the Committee on their behalf with the Company, and arrangements were made with H. W. Ironside & Son to do the work. The ultimate outlay, covered by the Engineer's Certificates, amounted to $8,045.27, although the original agreement called for an expenditure of $5,946.05. A subsequent agreement dated 15th December, 1914, was entered into, over the signature of the Reeve and Clerk, to cover the additional expenditure incurred.

The money so borrowed from the National Fire Proofing Company, Limited, was not authorized by By-law, and the Minutes recording the action of Council in the appointment of the Committee, the acceptance of their report, the sanctioning of the additional expenditure as well as their approval of the method adopted in financing the project were far from being clear and definite. The Township's books, moreover, contained no record of the amounts received and disbursed in this matter, nor of the liability of the Township to the National Fire Proofing Company, Limited. The ratepayers, therefore, had no opportunity of becoming acquainted with the details of the undertaking.

Assessor.

Mr. Stuart Gallagher was Assessor for the five years, and he made up his Rolls in a creditable manner. He made the required affidavits in 1910 and 1913. 1912 affidavit if made is now missing, and his signature was attached to the usual form for 1911 and 1914 in my presence. The attention of Council is called to the importance of the affidavit of the Assessor upon the return of this Roll as required by Section 50. Chap. 195, R.S.O. 1914. Summaries of Assessor's Roll were not made in Roll nor did Assessor enter in Roll Statute Labor Days, this work being done by the Clerk. Assessment Roll should contain the whole of the property in the Municipality, whether taxable or otherwise, and the column for non-taxable property in the Official Assessment Roll should be regularly utilized.

Collector.

Mr. Fred. Gastle was Collector for 1910, 1911 and 1912, being succeeded by Mr. Robert Alderson in 1913 and 1914. Collections were very creditable, taxes handed to Treasurer by close of calendar years being 83, 76, 69, 95 and 87 per cent. respectively of the amounts of the Rolls for those years. Apparently the

Collector had on hand on 31st December, 1912, $2,156.43, and on 31st December, 1913, $4,019.85, which he paid over to the Treasurer on the 6th and 3rd of January following. On the other hand, neither Collector made the affidavits required under Sections 116 and 121, Chap. 195, R.S.O. 1914, nor was any attempt made to reconcile the totals of the Collector's Rolls with those of the Assessment Rolls.

Council Minutes do not record the acceptance of the return of the Collector's Rolls, except for 1912 and 1913. The former was accepted on 3rd September, 1913. In no year has a proper list of uncollected taxes been left with the Treasurer, nor has Council ever definitely dealt with the taxes returned uncollected.

Non-Resident Taxes returned to County Treasurer were recorded on form provided in only one year, and percentages added by Collector as shown in Rolls did not equal the impost upon the uncollected taxes as per Treasurer's books after due allowance was made for taxes in hands of Collector at date set for imposition of penalty.

In preparing Statements of Arrears, and Collectors' Settlements, it was found necessary to draw off the former from the open items on the Rolls, and to charge the Collector in each year with the minimum penalties he should have imposed in addition to any collected by him, and not handed to the Township Treasurer.

Date of demand or transmission of notice has never been entered upon the Roll by the Collector, as required by R.S.O. 1914, Chap. 195, Sec. 104-105.

For years of 1910, 1911 and 1912 date of payment of taxes to Collector was omitted. For the purposes of an efficient check the entry of date of receipt of payment by Collector is extremely important; without such information it is impossible to ascertain whether the Collector has handed over his collections within the period prescribed by Statute (R.S.O. 1914, Chap. 195, Sec. 115).

Deficiencies due from Collectors for monies received and not accounted for to the Treasurer for the respective periods are enumerated below. That it should be possible for these amounts to have been wrongly withheld is the clearest testimony to the necessity of a thorough revision of the present system of handling collections. Recommendations will be made in detail by us herein, but at the outset we must point out that to attain anything approaching efficiency in this Department, the Treasurer must be put into possession of itemized particulars of collections as they are handed to him by the Collector, so that the Council may have information at any time during the progress of the Collection, not only as to the total taxes received but from whom received. Obviously it is not wise for the Council to be dependent solely upon the information received in a general way from the Collector as to Tax Collections. This important work should be so handled that even in the absence of the Collector from any cause, the business of the Municipality would not materially suffer.

Uncollected taxes over the whole period are largely composed of Dog Taxes and Statute Labor Tax. The absence of any officially recorded settlement as between the Council and the Collector precludes us from definite information as to whether the Council approved or otherwise the dropping of these items. In each and every case where a tax has been abandoned or remitted a resolution should be passed in Council recording same and giving full particulars and reasons.

The attention of the Council is called to Chap. 246, Sec. 7, Sub.-Sec. 1, 2, 3, R.S.O. 1914.

List of uncollected taxes has not in any of the years under review been supplied to the Treasurer and Clerk as required by R.S.O. 1914, Chap. 195, Sec.

119. In consequence the Clerk did not mail the necessary notice to the defaulting taxpayers to ensure amongst other things that the arrears as indicated in the Collectors' Rolls were in fact outstanding.

Mr. Alderson supplied his Bank Pass Books for examination and afforded all the information required in regard to the deficiency for 1913-1914. Upon his attention being drawn to same he paid over to the Treasurer the sum of $60.16, leaving a balance of $13.19 for 1913, and $53.84 for 1914, which he alleged was exchange on cheques. This explanation does not accord with the information received from the bank who state that $5.00 per year would amply cover these charges, and this amount was allowed him. The balance $67.03, therefore, is still unaccounted for and interest has not been added.

Mr. Fred Gastle was notified to attend and give explanations of irregularities during his tenure of office as Collector, and to supply Bank Pass Books and any other documents that would elucidate the points at issue. Although the position was emphatically put to Mr. Gastle that certain explanations were absolutely necessary in the interests of himself and the Municipality, we were unable to secure his attendance. In addition to the deficiency on Tax Collections indicated herein a sum of $25.00 was received during the year 1911 from the Canadian Explosives Company Limited, and not accounted for in the regular way. The latter amount is included in the amount due by him to the Municipality, viz.: $203.49.

It cannot be too strongly emphasized that the Collector must carry out his duties as required by Statute and directed by the Council. Irregularities in Collection inflict injustice on the ratepayers, and it is impossible to take up too strong a stand in enforcing regular procedure.

Collectors' Rolls were compared with Assessors' Rolls for the five years ending 31st December, 1914, and subject to the discrepancies enumerated in Sch. U. were in order. The Clerk has not attached his Certificate to Collector's Roll in any year as required by R.S.O. 1914, Chap. 195, Sec. 100.

Treasurer.

Mr. L. J. Mullock has held this Office for over twelve years, and is bonded for $6,000.00, under a private bond dated 2nd February, 1903.

Cash received by the Treasurer for the five years ending 31st December, 1914, has been regularly accounted for.

Official Municipal Cash Book had been adopted for 1914, and was a marked improvement on the sheets of paper which were made to answer the purposes of a Cash Book for the years 1910 to 1913 inclusive. Except during the year 1914 bearer cheques were in too general use with the result that adequate vouchers were not available for payments made for the period 1910-1913. The reprehensible practice of paying cheques to Councillors and others for third parties which obtained during 1914 should be discontinued. Not only does the Township obtain no regular receipt for monies so paid, but the fact of Councillors dealing with the public payments in that way places the latter in an unenviable position should disputes arise.

No ledger has been kept and there is no record of any description of the Assets and Liabilities of the Township, save those shown on the imperfect Balance Sheets submitted by the local Auditors.

The fact indicated in the Balance Sheet hereto annexed, of a deficit, due to short levying, of $5,429.36, at the end of 1914, accumulated during the years 1913-4, unknown apparently to the Officials, Reeve or Council, clearly demonstrates

how essential it is to keep regular books of record. I have opened a Ledger in which the transactions for the years 1910-1914 are recorded, and if this Ledger is properly kept on the lines laid down in our recommendations to the Treasurer, further trouble in this direction should be obviated. Financing has been of a very haphazard description, a considerable balance being carried in the Current Account during the latter months of 1914, whilst Loans, upon which Interest was being charged at the rate of 6 per cent. per annum, remained unreduced. It cannot be too strongly urged that all current debts of a Municipality be discharged before 31st December each year, so that the Cash Abstract called for by Statute will truly indicate the year's shortage or surplus on revenue. Arrears of collections should not be more than the Township's accrued but unpaid Liabilities for the year. Payments are made by order of the Council signed by the Reeve and Clerk. Township's safeguard would be strengthened if the Reeve and Treasurer signed all cheques in accordance with the practice obtaining in well organized Municipal and other important Corporations. No interest is allowed by the Bankers on Current Account, although large balances are often carried.

Cash Book had folios numbered 1 to 4 missing therefrom without explanation.

Vault was not in a fit condition for safe custody of books and documents of the Township. Owing to such condition the documents and books are retained by the Officials at their respective dwelling houses. Such an arrangement does not lend itself to the proper care and regular methodical filing so necessary for the records of the Municipality for future reference.

An amount of $23.90 has been carried since 1909 in your Bank Account, apparently due to an unpresented cheque or receipt unrecorded in your Cash Book. I have caused this amount to be introduced as at 1st January, 1910, and thus brought the Bank Account and Cash Account into agreement.

Payment of $52.11 taxes to Hamilton Separate School Board in 1915 seems to have been without authority.

Board of Health accounts must be approved by Board and certified by Chairman and Secretary before payment. In cases where the Medical Health Officer has been in attendance his approval might also be obtained.

Clerk.

Minutes appear to have been regularly recorded, but the value of the record would be greatly enhanced if the same were indexed for reference. Reeve's signature is missing from many of the Minutes alternately with that of the Clerk.

By-laws were in order subject to irregularities indicated in Schedule A. The by-laws are kept loosely and ought to be pasted in a guard book and indexed in the same way as the Minutes. The attention of the Clerk is called to the requirements of the Statutes as to the Collector's Roll and Collection of Taxes. By-laws have not been passed on all occasions necessary as instanced elsewhere in this report. Strict compliance with the spirit and letter of the Law is essential on these important matters.

Original invoices must be obtained upon all occasions from parties doing work for or supplying materials or goods to the Township. The practice which has hitherto obtained of the Clerk or Councillors making out invoices at Council Meetings, at which all accounts are passed, is highly irregular.

Township should not accept responsibility for damages in important cases, except upon the advice of its Solicitor.

John Johnstone was paid $50.00 on 20th April, 1914, for damage claim, and there is no record of this payment having been made on legal advice. $25.00 of this sum was to be recovered from a third party, and although this amount does not appear in the books, it was apparently received by the Solicitor and deducted from his bill of costs against the Township.

Councillors' Accounts for attendances at Council and Committee do not give full details. Resolutions have been passed by the Council upon the undernoted matters, without apparently being given effect to:

(1) Recovery of Hospital Fees from Patients.

(2) Township's charge for Light for Township Hall.

(3) Waterdown Board of Trade payment of $4.00 towards Installation of Electric Light in Township Hall.

(4) Recovery of payments on behalf of Cockburn during quarantine.

Schools.

Books and Accounts of the undernoted Schools have been examined by me. Satisfactory vouchers have not been procurable in many cases.

Fire Insurance Policies were examined and found in order.

Fidelity Bonds for School Treasurers did not exist in a single instance, as required by Statute.

The practice of Treasurers borrowing money to discharge the Schools' Current Liabilities is far too prevalent, and has not the sanction of Statutory Authority, except for the payment of the salaries of Secretaries and Teachers. In some instances the Treasurers have provided the necessary monies from their own resources, and others have borrowed from private individuals or banks, paying interest for the loans.

Millgrove Union.

Cash Book of this School Section was in no condition to Audit. Vouchers were nearly all missing. Payments to teachers were made irregularly. Notes were given instead of Cash and redeemed later. Monies were borrowed from time to time in advance of the Township Levy.

Yearly sum from Clergy Reserves Fund, $71.00 for 1910-11 and 12, does not appear in 1913 Cash Book.

Payment of $110.00, 16th December, 1911, for filling in yard was not supported by a Voucher, and the present Treasurer could not recall the expenditure.

Valley Union.

I was unable to reach the Treasurer of this School Board, although I wrote twice to the former Treasurer and once to the present one. Council should inquire into the reasons for the non-production of books and vouchers upon my request.

School Section No. 1.

Books of this Section for 1910 and 1911 were not available for Audit. Present Cash Book was opened upon the division of the Section into Nos 1 and 2.

Cash Book was in exact agreement with Bank Balance, and was well kept. Vouchers, other than cheques, were not furnished me, nor were Minutes shown of the accounts that were passed by the Board. Cash on hand, together with Grant due from the Township, will carry the School well into the fall term.

School Section No. 2.

This Section was separated from No. 1 on 1st January, 1912, and Cash on hand was divided between them. Cash Book Balance at 1st January, 1914, was out of agreement with Pass Book $400.81. Previous to that time School Monies were kept in the private account of the Treasurer, Mr. J. A. Smiley. Since 1st January, 1914, deposits have been made and monies withdrawn from the bank without entry in the Cash Book. Bank Interest earned on both Current and Building Accounts was withdrawn by the Treasurer without authority. I found it necessary, therefore, to make up Schedule B charging him with all personal withdrawals and short deposits and crediting him with his Cash Payments and Overdeposits. After a repayment into the bank on 15th May, 1915, of $785.40, he is still indebted to the School Board in the sum of $284.31, without interest. Building Fund has an unexpended balance of $1,588.36, and the Board will have as well $2,520.15 for current expenses, which in 1914 amounted to but $2,028.41.

School Section No. 3.

The Cash Book for this School was sadly mixed up, deposits not being entered and withdrawals likewise. The result of the agreement of the Cash Book and the Bank Account, however, by myself, satisfied me that the Treasurer, Mr. George Allison, as he assured me, deposited all monies received and drew out on the order of the Board and for school purposes. There is an amount due him at the present time of $3.14, being Cash Payments, less short deposits.

Waterdown High School Accounts were also kept by Mr. Allison and the expenses of the two Schools were not well defined as evidenced by the Overdraft on High School Account of $1,683.36, and a balance of $2,231.57 on Public School Account. The Boards have since been divided and Accounts are now separated and adjusted between them.

School Section No. 4.

Cash Book of this Section was in agreement with Bank Pass Book. Cheques paid by bank are the only evidence of disbursements. No receipts were kept nor were accounts passed by the Board from time to time recorded in the Minute Book. Cheques for 1910 were destroyed by Treasurer in December, 1914, as being of no further value. Comparison of expenditures would indicate that payments made were legitimate. Requisitions of 1914 will be nearly sufficient for 1915 expenses.

School Section No. 5.

Vouchers for payments on account of this Section were all produced save as follows:

Jan. 8, 1911	R. Alderson, salary	$8 00
	" glass and putty	2 00
June 27, 1913	G. Alderson, freight on tile	5 00
Dec. 27, 1913	J. C. Harper, Treasurer, interest	75
Feb. 14, 1914	" " salary	10 00

These, however, appear to be legitimate. The School Board will need an advance from the Township to carry expenses to the end of the fall term. A larger amount should be requisitioned for 1916.

School Section No. 6.

Cash Book for this Section did not correspond with Bank Book, and practically no vouchers were kept for my inspection. Monies received were not deposited intact, nor were accounts paid by cheque. Cash in lump sums was withdrawn from time to time, and accounts paid therefrom. There was at 31st May, $28.19 in the hands of the Treasurer, Mr. E. Mount. All monies received should be deposited immediately, and payments made only by cheque, upon accounts duly passed by the Board, and entered upon the Minutes. I had to insist upon certain information being given with regard to these accounts.

School Section No. 7.

Cash Book for this Section was utterly unreliable. Balances at end of several years were brought forward at the first of the following years in larger amounts, showing that all receipts were not being entered. As cheques could not be found for 1910, '11 and '12, owing to change of Treasurers, Cash Account had to be taken at face, and the Treasurer made responsible for the amount so shown. Working back to 1st January, 1910, a difference in favor of the School was shown of over $300.00.

Beechgrove Union.

Cash Book and Pass Book of this Section showed .07 more in Cash Book than in Bank. Accounts were not passed by the School Board. Vouchers were furnished for almost all payments in 1911, '12, '13 and '14, but 1910 were entirely missing. Requisitions on Township were within requirements.

DEBENTURES.

Debenture Tables showing principal and interest payable annually on each series of Debentures could not be found, and I had to prepare same. It is extremely important that proper care be taken of such documents, and it is advisable to make a permanent record in the Debenture Register. The tables are indispensable to enable correct returns to be made to the Government as required annually, and for the proper preparation of the Annual Statements.

Council has been short-sighted in their policy of issuing Debentures at the high rate of 6 per cent. for the purpose of selling them at par. The discount saved is more than offset by the extra interest burden.

Seventh Concession Drain Debenture $2,400.00 requires an Annual Levy of $192.58, as per Debenture Schedule herein. Your amount now being levied is $209.33, an excess amount of $16.75 per annum. Council will require to reduce the individual levies 8 per cent. each year to bring the total levy down to the required amount. It will be noted that one levy has been made more than was needed to meet the Debenture payment which fell due 24th June last.

STATEMENTS.

Revenue Accounts were drafted by me to enable me to see how far the Township's income met the charges for the years 1910, '11, '12, '13, '14. It is worthy of note that in 1910 the expenditures for general purposes amounted to the sum of

$6,418.00, and in 1914 the expenditures including debenture interest amounted to $13,706.75, whilst the income had risen from $6,673.00 to $11,535.00. Thus whilst the expenditures had increased by $7,288.00 the increase of income only amounted to $4,863.00. In 1910 the year's income met the expenditures with a surplus of $255.29, and in 1914 there was a deficiency of $2,171.42.

Maintenance of roads and bridges for the past five years has been as follows:

1910	$4,010 00
1911	4,849 00
1912	3,437 00
1913	7,584 00
1914	8,077 00

From the above figures it will be observed that the roads and bridges expenditure has a direct bearing on the year's surplus or deficiency, and it is apparent that in striking the rate the Council has not taken the increasing expenses of the Township into their calculations.

Councils in the past have striven to maintain a uniform township rate without consideration for needed expenditures. The present Council will be unwise if they attempt to curtail the appropriations for necessary expenditures in order to keep down the general rate.

Balance Sheets have been prepared for the five years under review and have been divided to separate the current items from the Fixed Assets and Deferred Liabilities. Fixed Assets have been taken at the original cost, so far as the same could be ascertained. School properties have been taken at the valuation put upon them by the Trustees for the Inspectorate. On 31st December, 1914, the available Assets were deficient by $5,429.36 to meet immediate Liabilities, and this amount becomes a charge against 1915 income. The immediate Liabilities disclose the following items:

Seventh Concession Drain Levy $421.71 includes Levies for 1913 and 1914 that were made upon the parties benefiting by the drain construction for payment of debenture instalment and interst. The first actual payment for debenture instalment and interest is not due and payable until 1915, owing to delay of issue, so that the two years collected levies must be held available as being collected for specific purposes and payment merely deferred. It is obvious that the drain beneficiaries must not be levied upon for more than 20 payments.

School Grants Levies. Balance, 31st December, 1914, $2,956.15, is $2,112.00 paid to School Boards in 1915, and $844.15 which is an accumulation of over levies on the general ratepayers for Township's Teachers Grant, which has not been used for that purpose, but merged into general funds. The levy for 1915 for Township Teachers Grant must be reduced by this amount, and general purposes levy increased correspondingly.

School Trustees Levies require adjustment, and this can best be done by adding or deducting the short or over levy from the 1915 requisitions, and levying for the resulting sums. The Balance Sheet at 31st December, 1914, indicates that $246.78 has been overcollected, and $154.50 undercollected over the various sections. These items have accumulated during the five years 1910-1914.

Deferred Liabilities include balance of Debenture Debts owing at 31st December, 1914, and indebtedness to National Fire Proofing Company, Limited, $7,287.47, the latter to be liquidated by the application of the Company's annual tax levies (excepting School Levies). Assets at 31st December, 1914, include amounts due from Fred. Gastle and Robert Alderson for amounts received and

not paid over to the Township, and also arrears of taxes dating back to 1910, which have been regarded as good and collectible. The special attention of the Council is requested to the arrears and shortages which should be dealt with promptly.

The floating liability of $5,429.36 can only be reduced by taxation and 1915 appropriations must provide for the raising of this sum in addition to the normal year's expenditure.

Recommendations.

1. Assessors' and Collectors' Rolls should be so compiled that corresponding items should have the same serial number in both Rolls and that the pages should be totalled and correspond, commencing and ending in each Roll with like items. In the Rolls presented to us there is no such correspondence and the items are so intermixed that a considerable amount of time was wasted in checking the items. Each school section in Collector's Roll must have its assessment, and tax columns totalled, and these figures must be carried to the summary of section totals to give grand total. It can then be readily seen how the levies have corresponded with the disbursements in the respective accounts. In the past it has been usual when taxpayers had properties in more than one section to bring them together in the Collector's Roll irrespective of the sections. This practice led to many minor errors in calculating the taxation, and in consequence the taxation derived from each section could not be readily ascertained and checked. Totals were not made in Collector's Roll, except single page totals, hence all the work referred to above had to be done by me before verification could be made.

2. Cash Books as used for the year 1914 fully meet your requirements, and when posted to ledger will give Council valuable information.

3. One form could with advantage be made to answer for the Reeve's order to pay, Township's receipt, and the Bank Cheque. It would bear the signatures of Reeve and Clerk at foot and be countersigned by the Treasurer. Bearer cheques should not in any circumstances be used.

No. .....

Township East Flamboro,
Waterdown.

..... 19....

The Royal Bank of Canada will please pay and charge to current expenditure account.

..... Treasurer.

The Treasurer of the Township of East Flamboro:

Please pay to .....or order

the sum of .....Dollars,

and charge to .....Account.

Passed in Council. .....Reeve.

.....Clerk.

..... 19.

On Back. .....

Received the within-named amount in settlement of account

dated .....

4. Original invoices duly certified by authorized party and numbered to correspond with cheque-order number should be submitted to Council for approval before payment is authorized. In no other form should invoices be approved, and under no circumstances should invoices be prepared by Clerk or Councillors for Township's creditors. Invoices should be filed in numerical order and would be available for Audit when required.

5. Treasurer should issue an Official Township Receipt for all monies received by him, and the payer's signature should be obtained upon the receipt in every possible instance.

6. Cash should be deposited intact in the bank at frequent regular intervals and withdrawals be only upon Pay Warrant cheques as outlined in paragraph 3 above.

7. Tax Collector should be furnished with a carbon duplicate book, in which to enter his collections by Roll No. Name and Amount. Originals signed by Collector will be handed to bank teller along with his deposit and duplicate remain in book, for the purpose of marking off Roll, and for future reference. Upon the transfer of tax monies from Township Tax to Current Account, said originals would be surrendered to Township Treasurer. Auditors would then have proper vouchers for tax collections.

8. Bank account of Tax Collector should be in name of Township, and subject to withdrawal by Township Officers only.

9. Drainage By-law and Drain Award Books as opened by me should be continued, and Clerk must enter yearly the Roll No. of ratepayer, upon whom an Annual Levy is made, in the space provided in the Drainage By-law Book. Each new Drain Award must be recorded in the Drain Award Book.

10. Roadwork should be contracted for in a systematic manner, instead of a large number of ratepayers being given odd jobs to do over the whole Township without supervision.

11. Monthly statement by Treasurer of receipts and disbursements to Council, supplemented by a report of Cash Assets and Liabilities to be met would aid them in their administration of Township affairs.

12. Dog taxes have been difficult to collect in the past. Council should purchase dog tags and pass a by-law covering their use and the penalty for non-compliance.

13. Court of Revision Minutes should be explicit as to properties whose assessments are dealt with giving Assessment Roll folio and number, as well as ratepayer's name and description of property.

14. Notices of apparent tax arrears should be sent to the delinquent ratepayers by the Clerk immediately upon receipt of this report and demand made for prompt payment including penalties which may be imposed.

15. Immediately upon receipt of school requisitions at 1st August in each year, Council should meet and strike the rates for the year. Estimates, based upon expenditures of previous years, and supplemented by additional debenture requirements should be drawn up and rates struck sufficient to meet the year's requirements, as well as any deficit brought forward from the previous year.

I am indebted to your Reeve, Mr. Emery, for his constant and courteous attention to my requirements, and to the Officers of the Township for their readiness, and for the obliging manner in which they have assisted in giving information. Much delay has occurred, however, in waiting for information from some of the school officials. All of which is respectfully submitted.

OSCAR HUDSON, *Chartered Accountant.*

TOWNSHIP OF EAST FLAMBORO.

By-Law Schedule.

By-Law No.	Subject Matter.	Deficiencies.
510	Board of Health	Not signed by clerk.
511	Auditors	" "
512	Assessor	" "
514	Fenceviewers and poundkeepers	" "
515	Dogs	" "
517	National Fireproofing Co., Ltd.	" "
518	Collector	" "
519	Assessment—General	" "
520	" Schools	" "
523	Board of Health	" "
524	Auditors	" "
525	Assessor	" "
527	Officers	" "
540	Elections	Not signed by reeve nor sealed.
543	Auditors	Not signed by clerk.
544	Board of Health	" "
545	Borrowing	Not sealed.
546	Increase of council remuneration	Not signed by reeve nor sealed.
568	Collector	Not signed by clerk.
569	Assessment—Schools	" "
570	" —General	" "

TOWNSHIP OF EAST FLAMBORO.

In Account With J. A. Smiley, Treasurer.

1914.		Particulars	J. A. Smiley. Dr.	Cr.
Jan.	1	Cash book balance $2,369.67, of which $1,968.86 was on deposit in Molson's Bank, Hamilton, balance in J. A. Smiley's hands	$400 81	
Jan.	2	J. A. Smiley, remuneration paid in cash		$20 00
"	10	*Mail and Empire*, paid in cash		6 53
"	10	Bank interest earned, withdrawn by J. Smiley	51 00	
"	14	J. B. Townsend, paid in cash		28 00
"	15	Isaac Clans, paid in cash		1 00
Mar.	20	Cash drawn by J. A. Smiley, not entered	50 00	
Apr.	4	" " "	75 00	
"	25	" " "	10 00	
June	4	" " "	20 00	
"	13	" " "	40 00	
"	25	" " "	40 00	
"	27	" " "	25 00	
July	29	O. Lemon, paid in cash		2 00
Aug.	7	J. C. Medlar Refund not deposited	11 34	
"	8	Bank interest earned, withdrawn by J. A. Smiley	115 60	
Sept.	3	S. F. Smith, paid in cash		36 00
"	2	J. S. Sinclair "		5 00
"	12	Brewsters, Ltd. "		1 40
"	4	Smiley Bros. "		7 00
"	12	Cloke & Son "		75
"	16	Baby Hardware Co "		4 00
"	21	O. Lemon "		2 50
"	23	W. Easterbrook "		2 48
"	27	Chief Clerk "		1 50
Oct.	17	W. Brant "		3 75
Nov.	2	Steele Briggs Co. "		10 00
"	4	Wood, Vallance "		67
"	21	Cheque unknown	160 00	
"	21	Crown Oil Co., paid in cash		1 10
"	21	Wood, Vallance Co. paid in cash		3 80
"	21	Thos. Ramsey, paid in cash		50
Dec.	5	Deposit unknown		360 00
"	19	Baby Hardware Co., paid in cash		1 00

Dec.	22	C. P. R., freight, paid in cash		$0 77
"	22	J. Smiley, paid in cash		5 00
"	29	Postage, etc., paid in cash		5 00
1915.				
Jan.	1	J. Lemon, cash not deposited	$6 00	
"	1	Chas. Richards, paid in cash		80
"	6	Cloke & Son, paid in cash		1 50
"	9	Bank interest earned, withdrawn by J. A. S.	12 41	
"	9	Bank interest earned, withdrawn by J. A. S.	40 00	
"	16	County Treasurer Grant, not deposited	10 00	
"	16	Wood, Vallance, paid in cash		85
"	16	Cash drawn by J. A. Smiley, not entered	200 00	
"	25	Brewsters Ltd., paid in cash		50
Feb.	2	Bank interest earned, withdrawn by J. A. S.	95	
"	11	Cash drawn by J. A. Smiley	20 00	
"	24	" "	25 00	
Mar.	6	" "	30 00	
"	25	Cash drawn by J. A. Smiley	50 00	
Apr.	9	" "	50 00	
"	12	" "	50 00	
"	20	" "	40 00	
"	28	Orval Lemon, paid in cash		10 00
May	14	Cash drawn by J. A. Smiley	50 00	
"	15	Cash deposited by J. A. Smiley		785 40
			$1,593 11	$1,308 80
		Balance due from J. A. Smiley		284 31
			$1,593 11	$1,593 11

EAST FLAMBORO TOWNSHIP.

DEBENTURES ISSUED TO PURCHASE SITE AND BUILDING OF SCHOOL, S.S. No. 1, BY-LAW No. 538.

Amount.	Interest.	Term.	Instalment Payable.	Levy.	Last Payment.
$9,500.00	5%	30 Years	December 1	$617.99	1941

TABLE.

	Levy.	Principal.	Interest.
1912	$617 99	$142 99	$475 00
1913	617 99	150 14	467 85
1914	617 99	157 65	460 34
1915	617 99	165 53	452 46
1916	617 99	173 80	444 19
1917	617 99	182 49	435 50
1918	617 99	191 62	426 37
1919	617 99	201 19	416 80
1920	617 99	211 27	406 72
1921	617 99	221 82	396 17
1922	617 99	232 91	385 08
1923	617 99	244 56	373 43
1924	617 99	256 79	361 20
1925	617 99	269 62	348 37
1926	617 99	283 11	334 88
1927	617 99	297 27	320 72
1928	617 99	312 12	305 87
1929	617 99	327 72	290 27
1930	617 99	344 12	273 87
1931	617 99	361 34	256 65
1932	617 99	379 39	238 60
1933	617 99	398 36	219 63
1934	617 99	418 28	199 71
1935	617 99	439 20	178 79
1936	617 99	461 15	156 84
1937	617 99	484 21	133 78
1938	617 99	508 43	109 56
1939	617 99	533 83	84 16
1940	617 99	560 53	57 46
1941	617 99	588 56	29 43
	$18,539 70	$9,500 00	$9,039 70

EAST FLAMBORO TOWNSHIP.

WINDER DRAIN CONSTRUCTION DEBENTURES, BY-LAW No. 550.

Amount.	Interest.	Term.	Instalment Payable.	Levy.	Last Payment.
$904.00	6%	5 Years	October 1	$214.60	1917

TABLE.

	Levy.	Principal.	Interest.
1913	$214 60	$160 36	$54 24
1914	214 60	169 98	44 62
1915	214 60	180 20	34 40
1916	214 60	191 00	23 60
1917	214 60	202 46	12 14
	$1,073 00	$904 00	$169 00

EAST FLAMBORO TOWNSHIP.

DEBENTURES ISSUED FOR CONSTRUCTION OF 7TH CONCESSION DRAIN TO TREASURY DEPARTMENT, PROVINCE OF ONTARIO, BY-LAW No. 563.

Amount.	Interest.	Term.	Instalment Payable.	Levy.	Last Payment.
$2,400.00	5%	20 Years	June 24, Annually	$192.58	1943

TABLE.

	Levy.	Principal.	Interest.
1915	$192 58	$ 72 58	$120 00
1916	192 58	76 21	116 37
1917	192 58	80 02	112 56
1918	192 58	84 02	108 56
1919	192 58	88 22	104 36
1920	192 58	92 63	99 95
1921	192 58	97 27	95 31
1922	192 58	102 13	90 45
1923	192 58	107 24	85 34
1924	192 58	112 60	79 98
1925	192 58	118 23	74 35
1926	192 58	124 14	68 44
1927	192 58	130 85	62 23
1928	192 58	136 87	55 71
1929	192 58	143 71	48 87
1930	192 58	150 89	41 69
1931	192 58	158 44	34 14
1932	192 58	166 36	26 22
1933	192 58	174 68	17 90
1934	192 58	183 41	9 17
	$3,851 60	$2,400 00	$1,451 60

EAST FLAMBORO TOWNSHIP.

DEBENTURES ISSUED TO PURCHASE SITE AND BUILD SCHOOL, S.S. No. 2 BY-LAW. No. 574.

Amount.	Interest.	Term.	Instalment Payable.	Levy.	Last Payment.
$25,000.00	6%	30 Years	October 15	$1,816.22	1934

TABLE.

	Levy.	Principal.	Interest.
1914	$1,816 22	$316 22	$1,500 00
1915	1,816 22	335 19	1,481 03
1916	1,816 22	355 31	1,460 91
1917	1,816 22	376 62	1,439 60
1918	1,816 22	399 22	1,417 00
1919	1,816 22	423 18	1,393 04
1920	1,816 22	448 56	1,367 66

	Levy.	Principal.	Interest.
1921	$1,816 22	$475 50	$1,340 72
1922	1,816 22	504 00	1,312 22
1923	1,816 22	534 24	1,281 98
1924	1,816 22	566 30	1,249 92
1925	1,816 22	600 27	1,215 95
1926	1,816 22	636 30	1,179 92
1927	1,816 22	674 50	1,141 72
1928	1,816 22	714 94	1,101 28
1929	1,816 22	757 84	1,058 38
1930	1,816 22	803 30	1,012 92
1931	1,816 22	851 50	964 72
1932	1,816 22	902 60	913 62
1933	1,816 22	956 75	859 47
1934	1,816 22	1,014 16	802 06
1935	1,816 22	1,075 01	741 21
1936	1,816 22	1,139 51	676 71
1937	1,816 22	1,207 88	608 34
1938	1,816 22	1,280 35	535 87
1939	1,816 22	1,357 18	459 04
1940	1,816 22	1,438 61	377 61
1941	1,816 22	1,524 93	291 29
1942	1,816 22	1,616 42	199 80
1943	1,816 22	1,713 61	102 61
	$54,486 60	$25,000 00	$29,486 60

TOWNSHIP OF EAST FLAMBORO.

1910 Collectors'Roll. Percentages and Arrears.

Roll No.	Name. Description.	Arrears. Good	Arrears. Bad.
10	Barram, John, Aldershot, Con. 1, Lot 8-9, S. L. and D.	.....	$1 84
28	Corcoran, Arthur, Aldershot, Con. 1, Lot 2, Full	$3 28	
104	Hunt, Thomas, Aldershot, Con. 1, Lot 8, S. L. and D.	.....	3 94
147	Johnston, Anthony, Aldershot, Con. 1, Lot 8, S. L. and D.	.....	1 83
178	Mount Pleasant, Gilbert, Aldershot, Con. B.F., Lot 4, Full	2 89	
181	McIntire, Morley, Waterdown, Con. 2, Lot 10, S. L. and D.	.....	1 83
206	Pierce, Thomas, Hamilton, Con. 2, Lot 12, Bal.	.....	1 05
226	Rolf, Thos., Aldershot, Con. B.F., Lot 11, Full	4 73	
229	Rankin, Chas., Waterdown, Con. 2, Lot 11/2, S. L.	.....	79
256	Sanderson, Wm., Aldershot, Con. 1, Lot 2, Full	4 33	
263	Goodbrand, Jas., Freeman, Con. 2, Lot 2, S. L. and D.	.....	1 83
562	Burton, Edward, Carlisle, Con. 9, Lot 9, D.	.....	1 05
633	Gregston, Wm., Carlisle, Con. 9, Lot 11/2, Full	65 48	
668	Jarrett, Alfred G., Carlisle, Con. 8, Lot 4, Full	4 56	
717	Robinson, John, Harper's Cor., Con. 8, Lot 11, D.	.....	1 05
733	Sconnes, J. A., Carlisle, Con. 8, Lot 4, S. L.	.....	79
734	Ashberry, Wm., Carlisle, Con. 8, Lot 4, S. L.	.....	79
790	Gavin, Patrick, Freelton, Con. 11, Lot 5, School	.....	*1 89
846	Mast, Wm., Puslinch, Con. 14, Lot 11/2, School	.....	*25
		$85 27	$18 93

TOWNSHIP OF EAST FLAMBORO.

1911 Collectors' Roll. Percentages and Arrears.

Roll No.	Name. Description.	Arrears. Good	Arrears. Bad.
13	Baker, Levi, Hamilton, Con. 2, Lot 13, Full	.....	$1 94
31	Chatman, Mary, Hamilton, Con. 2, Lot 13, D.	.....	1 05
47	Cavanagh, John, Aldershot, Con. 1, Lot 13, S. L.	.....	79
105	General, Levi, Aldershot, Con. 1, Lot 2, S. L. and D.	.....	1 83
109	Moffat, Richard, Waterdown, Con. 2, Lot 12, S. L.	.....	79
127	Hanham, Harry, Aldershot, Con. 1, Lot 9, S. L.	.....	79
140	Colton, Thos., Aldershot, Con. 1, Lot 9/10, S. L.	.....	79
152	Hill, Thos., Aldershot, Con. B.F., Lot 9, S. L.	.....	79
161	Johnson, John, Aldershot, Con. B.F., Lot 10, S. L.	.....	79

Roll No.	Name. Description.	Arrears. Good.	Arrears. Bad.
183	Lewis, Morley, Aldershot, Con. 1, Lot 5, S. L.	.....	$0 79
190	McCabe, John, Aldershot, Con. 1, Lot 7, D.	.....	1 05
198	Morris, Charles, Aldershot, Con. 1, Lot 3, S. L.	.....	79
209	Order, Rudolph, Aldershot, Con. B.F., Lot 7, D.	.....	1 05
246	Prescott, Wm., Freeman, Con. 2, Lot 2, S. L.	.....	79
272	Simpson, David, Aldershot, Con. 1, Lot 4, D.	.....	1 05
290	Wilson, James, Aldershot, Con. 1, Lot 3, S. L.	.....	79
295	Walter, Wm., Aldershot, Con. 1, Lot 7, S. L.	.....	1 83
297	Waring, Chas., Aldershot, Con. 1, Lot 5, S. L.	.....	79
298	Waring, Thos., Aldershot, Con. 1, Lot 5, S. L.	.....	79
299	Weiver, Geo., Aldershot, Con. B.F., Lot 11, S. L.	.....	79
228	Young, Warner, Aldershot, Con. B.F., Lot 5, S. L.	.....	79
339	Stennson, James, Millgrove, Con. 6, Lot 13, S. L.	.....	79
357	Peer, John, Millgrove, Con. 5, Lot 11, S. L.	.....	79
444	Lyons, Collins, R. D. No. 2, Con. 3, Lot 13, D.	.....	1 05
447	Lampard, Chas., Waterdown, Con. 5, Lot 10, S. L.	.....	79
450	Robertson, J. P., Flam. Centre, Con. 6, Lot 8	.....	79
484	Bartlett, Frederick, Chappisons, Con. 4, Lot 13, S. L	.....	79
499	Sparks, Melvin, Flam. Centre, Con. 6, Lot 9, Full	44 09	
526	Tozer, Claud, Carlisle, Con. 7, Lot 2, S. L.	.....	79
567	Bates, Harry, Carlisle, Con. 10, Lot 1, S. L.	.....	79
628	Riley, Frank, Carlisle, Con. 8, Lot 8, D.	.....	1 05
643	Fulton, John, Freelton, Con. 10, Lot 10, S. L.	.....	79
644	Weir, Robert, Freelton, Con. 10, Lot 10, S. L.	.....	79
664	Mills, Norm., Carlisle, Con. 7, Lot 7, Error	.....	*30
697	Robinson, John, Harper's Corner, Con. 8, Lot 11, D.	.....	1 05
760	Ferguson, Rev. Father, Freelton, Con. 10, Lot 7, Full	1 88	
765	Gilmour, Andrew, Puslinch, Con. 14, Lot 5/6, S. L.	.....	79
775	Hunt, Marshall, Mountsberg, Con. 12, Lot 4/5, D.	.....	1 05
		$45 97	$33 26

1912 Collectors' Roll. Percentages and Arrears.

Roll No.	Name. Description.	Arrears. Good	Arrears. Bad.
21	Brown, Sam, Aldershot, Con. 1, Lot 9, S. L.	.....	$0 79
56	Collingham, John, Aldershot, Con. 1, Lot 3, S. L.	.....	79
61	Knight, A. A., Aldershot, Con. B.F., Lot 3, S. L.	.....	79
87	Fonger, Caleb, Aldershot, Con. B.F., Lot 7, S. L.	.....	79
88	Fonger, Wesley, Aldershot, Con. 1, Lot 6, S. L.	.....	79
163	Keogh, R. A., Aldershot, Con. 1, Lot 9, S. L.	.....	79
178	Lemon, Wm., Jr., Aldershot, Con. 1, Lot 9, Sch-Deb.	6 70	
237	Duncan, George, Aldershot, Con. 1, Lot 4, S. L.	.....	79
241	Sherwood, Albert, Aldershot, Con. 1, Lot 1, Full	4 20	
263	Simpson, David, Aldershot, Con. 1, Lot 4, S. L. and D.	.....	1 84
265	Hendricks, Thos., Aldershot, Con. B.F., Lot 5, S. L.	.....	79
290	Walters, Wm., Aldershot, Con. 1, Lot 7, S. L.	.....	79
11	Austin, Alfred, Hamilton, Con. 2, Lot 13, D.	.....	1 05
33	Bowerman, Wesley, Hamilton, Con. 2, Lot 13, P/C.	.....	1 03
57	Duguettville, Clem., Clappisons, Con. 2, Lot 13, P/C.	.....	09
104	Moffatt, Richard, Waterdown, Con. 2, Lot 12, S. L.	.....	79
226	Lambert, Thos., Waterdown, Con. 2, Lot 11, S. L.	.....	79
227	McMullen, John, Waterdown, Con. 2, Lot 11, S. L.	.....	79
233	Heaps, George, Hamilton, Con. 2, Lot 13, S. L.	.....	79
44	Cordner, Wm., Aldershot, Con. 1, Lot 9, S. L.	.....	79
97	Grey, John, Aldershot, Con. 1, Lot 9, S. L.	.....	79
101	Grill, George, Aldershot, Con. B.F., Lot 13, S. L.	.....	79
113	Hall, George, Aldershot, Con. 1, Lot 9, S. L.	.....	79
147	Goodbrand, Alex., Aldershot, Con. 1, Lot 9/10, S. L.	.....	79
8	Murray, Harry, Aldershot, Con. 1, Lot 9/10, S. L.	.....	79
9	Cowman, H., Aldershot, Con. 1, Lot 9/10, S. L.	.....	79
150	Spruce, John, Aldershot, Con. 1, Lot 9/10, S. L.	.....	79

*Error.

Roll No.	Name. Description.	Arrears. Good	Bad.
155	Hought, Wm., Aldershot, Con. 1, Lot 13, S. L.	.....	$0 79
189	Marshall, Wm., Aldershot, Con. 1, Lot 9, S. L.	.....	79
288	Wise, Fred, Aldershot, Con. 1, Lot 9, S. L.	.....	79
292	Weener, George, Aldershot, Con. B.F., Lot 12, Full	$2 38	
20	Burmston, Wm., Aldershot, Con. 2, Lot 4, Full	7 18	
349	Cattle, Wm., Clappison's, Con. 3, Lot 13, P/C.	.....	98
384	Wright, Geo., Waterdown, Con. 4, Lot 9/10, S. L.	.....	79
385	McLure, Geo., Waterdown, Con. 4, Lot 9/10, S. L.	.....	79
438	Meader, Robt., Waterdown, Con. 4, Lot 1, S. L.	.....	79
467	Taylor, Geo., Waterdown, Con. 2/3, Lot 9, S. L.	.....	79
325	Shardle, Wm., Flamboro Centre, Con. 5, Lot 7, S. L.	.....	79
359	Jarrett, Alfred, Millgrove, Con. 5, Lot 10, S. L.	.....	79
363	Black, Wm., Jr., Millgrove, Con. 6, Lot 12, S. L.	.....	79
400	Wood, Percy, Flamboro Centre, Con. 6, Lot 8/9, S. L.	.....	79
406	Mitchell, Allen, Millgrove, Con. 5, Lot 13, S. L.	.....	79
408	Gallagher, Stuart, Waterdown, Con. 5, Lot 7, P/C.	.....	2 56
435	Hopkinson, Thos., Flamboro Centre, Con. 6, Lot 9, Full	15 21	.....
465	Robertson, J. P., Flamboro Centre, Con. 6, Lot 8, S. L.	.....	79
474	Bailey, Wm., Millgrove, Con. 6, Lot 12, S. L.	.....	79
526	Beaton, Thos., Flamboro Centre, Con. 2, Lot 2, S. L.	.....	79
336	Clure, J. W., Flamboro Centre, Con. 7, Lot 11, School	28	.....
458	Lambrer, Mrs. C., Flamboro Centre, Con. 7, Lot 5, School	68	.....
553	Sozer, C. F., Carlisle, Con. 7, Lot 2, S. L.	.....	79
614	Zimmerman, Wm., Carlisle, Con. 7, Lot 5/6, S.L.	.....	79
642	Thompson, Harry, Carlisle, Con. 8, Lot 10, S. L.	.....	79
698	Shorter, Thomas, Carlisle, Con. 7, Lot 1, Full	3 03	.....
607	Eaton, Tutor, Carlisle, Con. 9, Lot 7, School	10	.....
548	Adamson, Eliner, Carlisle, Con. 9, Lot 11, School	38	.....
682	McEdwards, Albert, Freelton, Con. 9, Lot 11, S. L.	.....	79
775	Ferguson, Rev. Father, Freelton, Con. 10, Lot 7, Full	1 97	.....
781	Gilmour, Andrew, Puslinch, Con. 14, Lot 5/6, S. L.	.....	79
865	Haskel, Percy, Mountsberg, Con. 13, Lot 10, S. L.	.....	79
869	Zimmerman, Sam, Freelton, Con. 11, Lot 11, D.	.....	1 05
		$42 11	$41 78

1913 Collectors' Roll. Percentages and Arrears.

Roll No.	Name. Description.	Arrears. Good.	Bad.
79	Francis, J., Aldershot, S. L.	.....	$1 05
81	Fonger, Caleb, Aldershot, Con. B.F., Lot 7, S. L.	.....	1 05
82	Fonger, Wesley, Aldershot, Lot 6, S. L.	.....	1 05
87	Rusk, Walter, Aldershot, Con. 1, Lot 5, S. L.	.....	1 05
242	Metcalf, Geo., Aldershot, Con. B.F., Lot 5, S. L.	.....	1 05
250	Simpson, David, Aldershot, Con. 1, Lot 4, S. L.	.....	1 05
48	Mallett, Geo., Aldershot, Con. 1, Lot 3/4, S. L.	.....	1 05
49	White, Ernest, Aldershot, Con. 1, Lot 3/4, S. L.	.....	1 05
50	Clark, William, Aldershot, Con. 1, Lot 3/4, S. L.	.....	1 05
51	Wild, Robert, Aldershot, Con. 1, Lot 3/4, S. L.	.....	1 05
91	Grill, Geo., Aldershot, Con. B.F., Lot 13, S. L.	.....	1 05
133	Murray, Harry, Aldershot, Con. 1, Lot 9/10, S. L.	.....	1 05
134	Spruce, John, Aldershot, Con. 1, Lot 9/10, S. L.	.....	1 05
185	Smith, Finlay, Aldershot, Con. 1, Lot 9, S. L.	.....	1 05
187	Keough, R. A., Aldershot, Con. 1, Lot 9, S. L.	.....	1 05
851	Forth, Wilbert, Aldershot, Con. 1, Lot 9, S. L.	.....	1 05
229	Paine, E. J., Aldershot, Con. B.F., Lot 8, S. L.	.....	1 05
232	Mitchell, Wm., Aldershot, Con. B.F., Lot 12, S. L.	.....	1 05
248	Steadman, H. P., Aldershot, Con. 1, Lot 7, S. L.	.....	1 05
211	McMullen, John, Waterdown, Con. 2, Lot 11, S. L.	.....	1 05
212	Copp, Michael, Waterdown, Con. 2, Lot 11, S. L.	.....	1 05
2	Woolsey, Chas., Waterdown, Con. 2, Lot 5/6, S. L.	.....	1 05
366	Stevens, Wm., Waterdown, Con. 3, Lot 1/2, S. L.	.....	1 05
457	Taylor, Geo., Waterdown, Con. 2/3, Lot 9, S. L.	.....	1 05
329	Saunders, Harry, Flamboro Centre, Con. 6, Lot 5, S. L.	.....	1 05

Roll No.	Name.	Description.	Arrears. Good.	Bad.
402	McDougal, Don.,	Flamboro Centre, Con. 6, Lot 10, 7th Cone...	.....	*$1 31
375	Flatt, Robt.,	Millgrove, Con. 4, Lot 13, Full	.....	1 05
569	Benham, Chas.,	Harper's Corners, Con. 7, Lot 13, S. L.	.....	1 05
619	Gastle, Fred,	R.R. No. 2, Con. 7, Lot 9, 7th Cone Dr.	.....	*43
621	King, Robt.,	R.R. No. 2, Con. 7, Lot 10, S. L.	.....	1 05
669	Millard, Ransom,	Carlisle, Con. 8, Lot 7	.....	1 42
715	Vollvek, Rev. W. N.,	Carlisle, Con. 8, Lot 8, D.	.....	1 05
653	Koella, Miss A.,	Carlisle, Con. 9, Lot 7, D.	.....	1 05
757	Gavin, J. D.,	Freelton, Con. 11, Lot 5, School	.....	*2 73
824	Becker, Father,	Freelton, Con. 10, Lot 7, P/C.	.....	11
766	Hunt, Marshall,	Mountsberg, Con. 12, Lot 4/5, School	.....	*6 72
				$44 22

1914 Collectors' Roll. Percentages and Arrears.

Roll No.	Name.	Description.	Arrears. Good.	Bad.
28	Barrett, E. S.,	Aldershot, Con. 1, Lot 3, Full	.....	$3 94
39	Burniston, Ben.,	Aldershot, Con. 1/2, Lot 4, Pt.	50 06	.....
55	Clark, Wm.,	Aldershot, Con. 1, Lot 3, Full	.....	3 94
56	Cerazzi, E.,	Aldershot, Con. 1, Lot 3, Full	.....	3 94
62	Del Torre, G.,	Aldershot, Con. 1, Lot 3, Full	.....	3 94
101	Garofalo, S.,	Aldershot, Con. 1, Lot 3, Full	.....	3 94
105	Dear, John,	Aldershot, Con. 1, Lot 5, Full	59 59	.....
114	G.N.W. Tel. Co.,	Aldershot, Con. 1, Lot 7, Full	10 57	.....
128	Humphreys, Wm.,	Aldershot, Con. B.F., Lot 6, S. L.	.....	1 05
168	Jarvis, J. E.,	Burlington, Con. 1, Lot 4, D.	.....	1 05
209	Mallett, Geo.,	Aldershot, Con. 1, Lot 3/4, Full	.....	3 94
216	Marasco, L.,	Aldershot, Con. 1, Lot 3, Full	.....	3 94
219	Metcalf, C.,	Aldershot, Con. B.F., Lot 7, Pt.	1 53	.....
222	Nelligan, J. D.,	Aldershot, Con. 1, Lot 6, Full	223 06	.....
238	Paolodutonio, G.,	Aldershot, Con. 1, Lot 3, Full	.....	3 94
268	Simpson, David,	Freeman, Con. 1, Lot 4, Pt.	2 56	.....
272	Sinclair, Jos.,	Aldershot, Con. B.F., Lot 7, Full	18 12	.....
305	Sloan, Harry,	Aldershot, Con. B.F., Lot 3, Full	.....	3 94
338	White, Ernest,	Aldershot, Con. 1, Lot 3, Full	.....	3 94
339	Wild, Robert,	Aldershot, Con. 1, Lot 3, Full	.....	3 94
347	Young, Warner,	Aldershot, Con. B.F., Lot 5, S. L.	.....	1 05
117	Henderson, Dr. J.,	Hamilton, Con. 2, Lot 13, School	.....	*25 80
125	Hayward, Wm.,	Chicago, Con. 1, Lot 13, Full	97 22	.....
157	Cowman, John,	Aldershot, Con. 1, Lot 7/10, S. L.	.....	1 05
159	Hawman, H. D.,	Aldershot, Con. 2, Lot 12, Full	3 00	.....
176	Lemon, W. T.,	Aldershot, Con. 1, Lot 9, Pt.	.....	*7 13
180	Bambier, Wm.,	Aldershot, Con. 1, Lot 9, S. L.	.....	1 05
187	Lemon, Allan,	Aldershot, Con. 1, Lot 7, Pt.	.....	*31 91
218	Ryan, M. W.,	Aldershot, Con. B.F., Lot 13, D.	.....	2 10
261	Rankin, John,	Waterdown, Con. 1, Lot 10/11, Full	98 25	.....
334	Jarvis, John,	Aldershot, Con. 1, Lot 8, S. L.	.....	1 05
345	McCauglin, Pat.,	Aldershot, Con. 1, Lot 8/9, S. L.	.....	1 05
20	Bailey, Archie,	Hamilton, Con. 1, Lot 13, Pt.	7 09	.....
145	Mitchell, Thos.,	Hamilton, Con. 2, Lot 12, S. L.	.....	1 05
331	Boyd, Thos.,	Hamilton, Con. 2, Lot 13, S. L.	.....	1 05
			$571 05	$119 73

1914 Collectors' Roll. Percentages and Arrears.

Roll No.	Name.	Description.	Arrears. Good	Bad.
14	McDonald, H.,	Waterdown, Con. 2, Lot 1/, Full	.....	$4 23
15	McPherson, K.,	Waterdown, Con. 2, Lot 1/2, Full	.....	4 23

*Error.

Roll No.	Name.	Description.	Arrears. Good.	Arrears. Bad.
16	Fretz, Albert,	Waterdown, Con. 2, Lot 1/2, Full	.....	4 23
17	Latimer, Henry,	Waterdown, Con. 2, Lot 1/2, Full	.....	4 23
18	Fitt, John,	Waterdown, Con. 2, Lot 1/2, Full	.....	4 23
19	Sherrardt, Jas.,	Waterdown, Con. 2, Lot 1/2, Full	.....	4 23
369	Pearson, Jos.,	Waterdown, Con. 4, Lot 4, S. L.	.....	1 05
371	Corner, Wm.,	Waterdown, Con. 3, Lot 1, S. L.	.....	1 05
387	Terry, Wm.,	Waterdown, Con. 4, Lot 7, S. L.	.....	1 05
514	Uffimin, J.,	Waterdown, Con. 2/3, Lot 9, S. L.	.....	1 05
393	Saunders, Harry,	Flamboro Centre, Con. 6, Lot 5, S. L.	.....	1 05
414	Dovey, Jno.,	Waterdown, Con. 5, Lot 12, S. L.	.....	1 05
422	Harding, Geo.,	Millgrove, Con. 6, Lot 12, S. L.	.....	1 05
532	Rider, Percy,	Flamboro Centre, Con. 6, Lot 4/5, S. L.	.....	1 05
565	Sparks, Melvin,	Flamboro Centre, Con. 6, Lot 9, S. L.	46 09	.....
570	Sandy, Nelson,	Waterdown, Con. 5, Lot 6, S. L.	.....	1 05
585	Beaton, Thos.,	Flamboro Centre, Con. 6, Lot 2, S. L.	.....	1 05
586	Williams, Robt.,	Waterdown, Con. 5, Lot 12, Full	3 41	.....
666	Iroaig, Edward,	Carlisle, Con. 10, Lot 6/7, S. L.	.....	1 05
719	Thompson, Harry,	Carlisle, Con. 8, Lot 10, S. L.	.....	1 05
734	Hood, James,	Carlisle, Con. 10, Lot 7, Pt.	2 26	.....
770	Millard, Ransom,	Carlisle, Con. 8, Lot 7, Pt.	.....	1 58
923	Clayton, Sam.,	Mountsberg	.....	1 05
778	Pitcher, Henry,	Carlisle, Con. 8, Lot 3, Pt.	1 25	.....
639	Bates, Henry,	Carlisle, Con. 10, Lot 1, S. L.	.....	1 05
641	Moore, Jas.,	Carlisle, Con. 10, Lot 3, S. L.	.....	1 05
745	Koella, A.,	Carlisle, Con. 9, Lot 7, Pt.	.....	2 38
757	McEdwards, Albert,	Freelton, Con. 9, Lot 11, S. L.	.....	1 05
926	Scott, Wm.,	Puslinch, Con. 13, Lot 6	.....	1 05
914	Purnell, Robt.,	Mountsberg, Con. 12, Lot 11, Pt.	2 00	.....
			$55 01	$47 19
			571 05	119 73
			$626 06	$166 92

TOWNSHIP OF EAST FLAMBORO.

Cash Statements for 1910-11-12-13-14.

Receipts.	1910	1911	1912	1913	1914
	$ c.	$ c.	$ c.	$ c.	$ c.
Taxes—arrears	1,779 45	3,237 41	4,811 41	7,710 14	1,557 27
Taxes—current	15,409 03	15,378 26	17,357 55	31,017 50	30,709 41
Taxes—non-resident	.....	.....	.....	12 60	47 62
Ont. Railway tax	428 74	226 98	211 68	211 68	211 68
Licenses	86 31	.....	.....	25 00	50 00
Fines, etc.	18 00	42 50	65 00	3 70	.....
Hall rentals	.....	.....	14 50	.....	.....
Land sales	.....	.....	.....	86 00	.....
Debenture interest	.....	.....	.....	110 95	.....
Miscellaneous	96 15	69 90	46 22	89 76	53 31
	17,817 68	18,955 05	22,506 36	39,267 33	32,629 29
School deb. sales	.....	9,500 00	.....	25,000 00	.....
School deb. premium	.....	15 00	.....	.....	.....
Bank loans	.....	.....	.....	10,000 00	14,278 50
Private loans	.....	.....	.....	800 00	.....
Drain collections	31 00	.....	8 00	2,405 89	693 66
Drain deb. sales	.....	.....	.....	904 00	2,400 00
Other municipalities	45 18	28 40	15 50	37 50	32 68
Total receipts	17,893 86	28,498 45	22,529 86	78,414 72	50,034 13
Cash at first	8,195 05	.....	.....	.....	97 90
Overdraft at last	349 93	1,680 74	2,849 37	.....	.....
Grand totals	26,438 84	30,179 19	25,379 23	78,414 72	50,132 03

TOWNSHIP OF EAST FLAMBORO.

Cash Statements for 1910-11-12-13-14.

Payments.	1910	1911	1912	1913	1914
	$ c.	$ c.	$ c.	$ c.	$ c.
Roads and bridges	4,108 70	4,889 84	3,494 84	7,565 78	8,172 80
Elections, etc.	117 31	172 39	103 78	197 50	104 45
Salaries, etc.	983 18	1,045 01	1,021 95	1,298 90	1,571 29
Printing, etc.	98 84	202 23	144 04	164 19	205 82
Hall maintenance	36 00	28 00	25 00	198 83	47 31
Law costs	43 00	.....	202 04	274 77	149 60
Charity	645 78	309 30	395 37	378 74	623 42
Interest	151 55	154 71	152 77	138 06	290 88
Board of Health	259 15	97 75	146 45	246 93	239 55
Grants	135 00	135 00	160 00	135 00	115 00
Sheep killed	.....	13 33	54 00	.....	.....
Tax refunds	7 00	2 00	1 00	55 46	4 15
School debs., interest	.....	.....	475 00	467 85	1,960 34
General debs., interest	.....	.....	.....	43 03	44 62
Miscellaneous	43 00	430 77	.....	29 00	124 50
School requisitions	6,959 58	5,640 57	7,457 03	15,039 26	7,795 33
County rate	12,741 25	7,204 08	9,061 73	12,233 34	12,233 34
School debs. redeemed	.....	.....	142 99	150 14	474 07
General debs. redeemed	.....	.....	.....	160 37	169 98
Machinery	.....	.....	.....	1,610 00	.....
	26,329 34	20,324 98	23,037 99	40,387 15	34,326 45
School debs. proceeds	.....	9,496 78	.....	24,848 00	.....
Bank loans	.....	.....	.....	4,700 00	11,928 50
Private loans	.....	.....	.....	.....	200 00
Drains construction	63 00	2 50	646 60	5,532 30	312 60
Other municipalities	46 50	5 00	13 90	.....	.....
Total payments	26,438 84	39,829 26	23,698 49	75,467 45	46,767 55
Overdraft at first	.....	349 93	1,680 74	2,849 37	.....
Balance at last	.....	.....	.....	97 90	3,364 48
Grand totals	26,438 84	30,179 19	25,379 23	78,414 72	50,132 03

TOWNSHIP OF EAST FLAMBORO.

CASH BALANCE SHEETS FOR YEARS ENDING 31 DECEMBER, 1910-11-12-13-14, ALSO OPENING BALANCE SHEET, 1 JANUARY, 1910.

Available Assets	1st Jan., 1910.	31st Dec., 1910.	31st Dec., 1911.	31st Dec., 1912.	31st Dec., 1913.	31st Dec., 1914.
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Cash in bank	8,195 05	.....	.....	.....	97 90	3,364 48
Tax Collector, Fred Gastle	.....	.....	91 14	154 75	203 49	203 49
Tax Collector, Robert Alderson	.....	.....	.....	.....	.....	13 19
Tax arrears, 1909	1,779 45	.....	.....	.....	.....	.....
" " 1910	.....	3,245 48	85 27	85 27	85 27	85 27
" " 1911	.....	.....	4,806 21	45 97	45 97	45 97
" " 1912	.....	.....	.....	7,927 74	42 11	42 11
" " 1913	.....	.....	.....	.....	1,662 60	44 22
" " 1914	.....	.....	.....	.....	.....	4,644 21
Township of Nassagawayeh	10 00	20 00	.....	37 50	74 50	74 50
Township of Nelson	2 75	26 50	23 10	21 50	21 50	21 50
Village of Waterdown	32 43	.....	.....	.....	.....	.....
County Treasurer—non-resident taxes	.....	.....	.....	.....	.....	13 48
School trustees rates—short-levied	.....	.....	.....	.....	.....	.....
S. S. No. 1	.....	5 01	.....	.....	122 23	121 56
" 2	.....	.....	.....	21 70	.....	.....
" 4	.....	.....	5 50	3 39	16 68	16 83
" 6	.....	.....	.....	7 99	8 60	12 49
" 7	.....	1 10	3 86	.....	.....	.....
Beechgrove Union	.....	.....	.....	5 69	2 76	2 76
Valley Union	.....	2 73	2 73	3 69	86	86
Aird drain award—lands of Mrs. Annie Aird	.....	.....	.....	.....	11 00	11 00
Springer ditch award—various lands	.....	26 00	26 00	18 00	.....	.....
A. Purnell—overpayment	.....	.....	27 00	.....	.....	.....
Ontario Government—railway tax	201 76	.....	.....	.....	.....	.....
Total available assets	10,221 44	3,326 82	5,070 81	8,333 19	2,395 47	8,717 92
Cash deficit at close of year	527 27	271 98	865 36	.....	5,393 10	5,429 36
	10,748 71	3,598 80	5,936 17	8,333 19	7,788 57	14,147 28

TOWNSHIP OF EAST FLAMBORO—*Continued.*

CASH BALANCE SHEETS FOR YEARS ENDING 31 DECEMBER, 1910-11-12-13-14, ALSO OPENING BALANCE SHEET, 1 JANUARY, 1910.

Immediate Liabilities.	1st Jan., 1910.	31st Dec., 1910.	31st Dec., 1911.	31st Dec., 1912.	31st Dec., 1913.	31st Dec., 1914.
Bank overdraft	.....	$349 93	$1,680 74	$2,849 37	.....	.....
Bank loans	.....	.....	.....	.....	$5,300 00	$7,650 00
Private loans	.....	.....	.....	.....	800 00	600 00
Interest accrued	.....	.....	.....	.....	149 01	323 09
Sundry creditors	$487 10	366 80	548 38	377 25	492 59	480 61
County Treasurer—requisition unpaid	6,326 57	.....	.....	.....	.....	.....
School Boards—requisition unpaid						
S. S. No. 1	516 57	613 20	1,100 00	1,350 31	.....	.....
" 2	.....	.....	.....	1,496 98	50 88	.....
" 3	757 44	818 69	1,080 62	.....	.....	.....
" 4	251 00	278 14	279 23	300 85	.....	.....
" 5	327 31	209 88	306 83	351 60	.....	.....
" 6	201 44	203 57	303 98	371 16	.....	.....
" 7	481 28	416 70	129 06	126 21	.....	.....
Beechgrove Union	.....	.....	.....	.....	.....	.....
Millgrove Union	.....	.....	.....	.....	.....	.....
Valley Union	.....	.....	.....	.....	.....	.....
Waterdown High	.....	.....	.....	550 00	.....	1,020 00
Debenture levies unpaid						
Millgrove Union School	.....	.....	.....	.....	.....	182 27
Seventh concession drain	.....	.....	.....	.....	212 38	421 71
Winder drain	.....	.....	.....	.....	.....	215 79
School grants rates unpaid	1,400 00	.....	.....	.....	.....	2,112 00
Debenture premium, S. S. No. 2	.....	.....	15 00	15 00	15 00	15 00
School trustees—rates overlevied						
S. S. No. 1	.....	20 20	15 27	13 49	.....	.....
" 2	.....	.....	.....	.....	2 59	2 68
" 3	.....	31 76	22 77	25 68	98 44	98 44
" 4	.....	.....	.....	.....	.....	.....
" 5	.....	46	6 47	6 82	3 65	6 20
" 6	.....	05	20	.....	.....	.....
" 7	.....	.....	.....	10 98	24 66	29 09
Beechgrove Union	.....	.....	03	.....	.....	.....
Millgrove Union	.....	8 19	8 20	8 20	18 80	17 28
Waterdown High School rate overlevied	.....	2 13	13 26	13 12	64 29	93 09
Debentures overlevied						
S. S. No. 1	.....	.....	.....	13 19	20 70	29 36
" 2	.....	.....	.....	.....	.....	6 52
School grants rate overlevied	.....	279 10	426 13	428 40	535 58	844 15
Total immediate liabilities	10,748 71	3,598 80	5,936 17	8,308 61	7,788 57	14,147 28
Cash surplus at close of year	.....	.....	.....	24 58	.....	.....
Grand totals	10,748 71	3,598 80	5,936 17	8,333 19	7,788 57	14,147 28

TOWNSHIP OF EAST FLAMBORO.

INVESTMENT BALANCE SHEETS FOR YEARS ENDING 31 DECEMBER, 1910-11-12-13-14, ALSO OPENING BALANCE SHEET, 1 JANUARY, 1910.

Assets.	1st Jan., 1910	31st Dec., 1910	31st Dec., 1911	31st Dec., 1912	31st Dec., 1913	31st Dec., 1914
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Deferred:						
Drain land owners—Winder	.....	.....	.....	.....	573 65	573 65
Drain land owners—Seventh Concession	.....	.....	.....	.....	.....	2,399 83
Fixed:						
Township—						
Hall	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Road machine	100 00	100 00	100 00	100 00	100 00	100 00
Stone crusher and bin	.....	.....	.....	.....	1,610 00	1,610 00
Winder drain	.....	.....	2 50	622 10	1,109 10	1,200 00
Seventh Concession, drain	.....	.....	.....	20 00	4,932 30	5,133 25
Hackett's Creek, road and bridge	.....	.....	.....	.....	.....	8,045 27
School Boards:						
School site and building, S. S. No. 1	8,200 00	8,200 00	17,700 00	18,000 00	18,000 00	18,000 00
" " " " 2	.....	.....	.....	.....	26,500 00	26,500 00
" " " " 3 and High School	11,250 00	11,250 00	11,250 00	11,250 00	11,250 00	11,250 00
" " " " 4	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
" " " " 5	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
" " " " 6	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00
" " " " 7	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Total Assets.	28,050 00	28,050 00	37,552 50	38,492 10	72,575 05	83,312 00
Liabilities.						
Deferred:						
Debentures—S. S. No. 1	.....	.....	9,500 00	9,357 01	9,206 87	9,049 22
" " 2	.....	.....	.....	.....	25,000 00	24,683 58
" Seventh Concession, drain	.....	.....	.....	.....	.....	2,400 00
" Winder, drain	.....	.....	.....	.....	743 63	573 65
Loan—National Fireproofing Co., Ltd.	.....	.....	.....	.....	.....	7,287 47
Ratepayers' Investment:						
General—						
Town Hall	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00

Machinery	100 00	100 00	100 00	100 00	1,710 00	1,710 00
Hackett's Creek, road and bridge	.....	.....	.....	.....	.....	757 80
Local—						
Winder drain	.....	.....	2 50	622 10	939 12	1,200 00
Seventh Concession, drain	.....	.....	.....	20 00	4,932 30	5,133 08
Schools—S. S. No. 1	8,200 00	8,200 00	8,200 00	8,642 99	8,793 13	8,950 78
" " 2	.....	.....	.....	.....	1,500 00	1,816 42
" " 3 and High School	11,250 00	11,250 00	11,250 00	11,250 00	11,250 00	11,250 00
" " 4	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
" " 5	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
" " 6	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00
" " 7	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Total Liabilities	28,050 00	28,050 00	37,552 50	38,492 10	72,575 05	83,312 00

N.B.—Union Schools not considered.

TOWNSHIP OF EAST FLAMBORO.

Collectors' Settlements, 1910-11-12-13-14.

—	1910		1911		1912		1913		1914	
	Fred Gastle, Collector		Fred Gastle, Collector		Fred Gastle, Collector		Robt. Alderson, Collector		Robt. Alderson, Collector	
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Amount of roll	18,654 51	.....	20,184 47	.....	25,256 99	.....	32,680 10	.....	35,358 62	.....
Cash received in year	.....	15,409 03	.....	15,378 26	.....	17,357 55	.....	31,017 50	.....	30,709 41
Cash received in following year	.....	3,237 41	.....	4,811 41	.....	7,710 14	.....	1,557 27	.....	3,896 27
Five per cent. penalty by by-law	162 27	.....	236 30	.....	133 68	.....	80 04	.....	107 68	.....
License fee Can. Explosives, Ltd.	25 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Remitted by Council	.....	.....	.....	59 96	.....	206 05	.....	13 48	.....	1 00
Errors in rates imposed	.....	.....	.....	.....	.....	.....	.....	48 38	.....	.....
Carried to roll of following year	.....	.....	.....	28 30	28 30	.....	.....	.....	.....	.....
Returned to County Treasurer	.....	.....	.....	.....	.....	12 60	.....	61 10	.....	7 80
Arrears—bad	.....	18 93	.....	33 26	.....	41 78	.....	.....	.....	166 92
good	.....	85 27	.....	45 97	.....	42 11	.....	44 22	.....	626 06
Exchange allowed	.....	.....	.....	.....	.....	.....	.....	5 00	.....	5 00
Due from collector	.....	91 14	.....	63 61	.....	48 74	.....	13 19	.....	53 84
	18,841 78	18,841 78	20,420 77	20,420 77	25,418 97	25,418 97	32,760 14	32,760 14	35,466 30	35,466 30

Summary.

Fred Gastle.... $203 49 ; Robt. Alderson.... $67 03. Total $270 52

TOWNSHIP OF EAST FLAMBORO—*Continued.*

CASH STATEMENTS OF SCHOOLS, 1910-11-12-13-14.

—	Water-down High	S.S. No.1	S.S. No. 2	S.S. No. 3	S.S. No. 4	S.S. No. 5	S.S. No. 6	S.S. No. 7	Beech-grove Union	Mill-grove Union
1910 Receipts.	$ c.			$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Cash in Treasurer's hands, 1 Jan., 1910	315 32			318 21	18 30	91 44	257 03	371 4	750 93	655 24
County grant	951 34			.....	14 63	8 87	13 38	10 67	18 08	84 24
Legislative grant	551 34			141 00	119 63	168 87	108 38	135 67	158 08	326 14
Township grant	750 00			2,207 44	851 00	952 31	501 44	781 28	870 75	867 78
Clergy Reserves Fund	.....			.....	.....	8 70	.....	.....	53 25	71 00
Interest earned	.....			.....	.....	.....	9 75	.....	.....	4 03
Fees	496 61			.....	.....	.....	.....	.....	.....	.....
Rentals	.....			.....	.....	.....	8 00	.....	.....	.....
Sundries	.....			11 00	.....	.....	.....	.....	.....	.....
	3,064 61			2,677 65	1,003 56	1,230 19	897 98	1,299 07	1,851 09	2,008 43
1910 Payments.										
Salaries	2,285 00			1,965 00	547 00	711 00	644 35	597 85	903 00	1,263 75
Fuel	85 00			97 25	12 00	30 60	34 50	32 75	35 00	36 05
Supplies	63 05			60 37	43 78	60 05	.....	17 80	13 87	25 00
Repairs	15 73			187 61	7 40	1 80	6 75	29 39	7 75	.....
Interest	90 95			2 95	.....	.....	.....	.....	.....	.....
Sundries	9 31			2 78	12 05	4 43	4 02	9 55	3 55	4 75
Equipment and construction	277 50			.....	27 75	165 00	.....	.....	.....	.....
Cash on hand, 31 Dec., 1910	238 07	Books unavailable for 1910 and 1911.	Part of S.S. No. 1 to 31st December, 1911	361 69	353 33	227 31	208 36	611 73	887 92	678 88
	3,064 61			2,677 65	1,003 56	1,230 19	897 98	1,299 07	1,851 09	2,008 43
1911 Receipts.										
Cash on hand, 1 Jan., 1911	238 07			361 69	353 33	227 31	208 36	611 73	887 92	678 88
County grant	957 38			.....	13 61	10 20	13 27	11 10	16 81	12 03
Legislative grant	593 59			169 00	101 66	155 20	128 27	146 26	201 81	232 56
Township grant	750 00			2,398 69	578 14	509 88	503 57	716 70	1,155 91	942 26
Clergy Reserves Fund	.....			.....	.....	5 19	.....	.....	53 25	71 00
Interest earned	.....			.....	.....	.....	.....	.....	.....	6 92
Fees	500 92			.....	.....	.....	.....	.....	.....	.....
Rentals	.....			.....	.....	.....	4 00	.....	.....	.....
Sundries	.....			78 00	.....	.....	.....	60	.....	.....
Loans	.....			.....	.....	.....	.....	.....	.....	300 00
	3,039 96			3,007 38	1,046 74	907 78	857 47	1,486 39	2,315 70	2,243 65

1911 Payments.										
Salaries	2,455 00			2,230 00	524 00	636 00	607 10	642 75	913 90	1,166 75
Fuel	65 00			.....	51 50	3 00	30 00	35 00	46 40	41 25
Supplies	70 53			19 60	32 97	29 05	3 20	29 47	7 66	60 62
Repairs	43 61			122 55	8 50	28 63	4 00	15 05	5 00	.....
Interest	11 71			10 20	.....	.....	.....	.....	.....	18 85
Sundries	105 36			35 47	14 00	2 55	.....	6 55	7 15	.....
Equipment and construction	67 00			296 00	.....	18 00	.....	15 00	.....	303 33
Loans repaid	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
Cash on hand, 31 Dec., 1911	221 75			293 56	415 77	190 55	213 17	742 57	1,335 59	552 85
	3,039 96			3,007 38	1,046 74	907 78	857 47	1,486 39	2,315 70	2,243 65
1912 Receipts.										
Cash in Treasurer's hands, 1 Jan., 1912	221 75	547 44	547 44	293 56	415 77	190 55	213 17	742 57	1,335 59	552 85
County grant	994 04	.....	8 43	.....	13 26	11 63	13 43	10 95	16 36	12 56
Legislative grant	594 04	146 86	138 43	165 00	88 26	144 07	128 43	144 59	191 36	254 41
Township grant	250 00	1,050 00	1,050 00	3,966 01	579 23	606 83	603 98	439 06	1,080 90	1,011 36
Clergy Reserves Fund	.....	.....	.....	.....	.....	.....	.....	.....	53 25	71 00
Interest earned	.....	113 59	.....	.....	.....	4 07	9 24	.....	.....	4 35
Fees	509 57	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rentals	.....	.....	.....	.....	.....	.....	12 00	.....	.....	.....
Land sales	.....	1,200 00	.....	.....	.....	.....	.....	.....	.....	.....
Sundries	3 40	31 50	582 16	16 00	.....	1 50	4 05	.....	.....	.....
Debenture monies	.....	9,496 78	.....	.....	.....	.....	.....	.....	.....	.....
Loans	.....	.....	1,200 00	.....	.....	.....	.....	.....	.....	200 00
	2,572 80	12,586 17	3,526 46	4,440 57	1,096 52	958 65	984 30	1,337 17	2,677 46	2,106 53
1912 Payments.										
Salaries	2,650 00	510 00	1,297 68	2,675 00	518 00	711 00	591 00	705 00	1,095 10	1,130 50
Fuel	65 80	58 25	91 45	70 90	3 50	37 00	55 62	37 60	84 95	16 50
Supplies	37 65	22 36	34 51	51 44	22 65	5 14	9 99	36 44	27 62	36 70
Repairs	14 83	.....	83 53	50 01	2 40	9 25	9 00	162 53	13 95	.....
Interest	10 40	.....	.....	5 40	.....	.....	.....	.....	.....	5 00
Sundries	115 15	484 92	314 74	1 46	11 00	17 65	10 57	18 30	37 45	28 00
Equipment and construction	76 50	10,906 11	1,200 00	.....	.....	.....	225 27	14 00	.....	110 00
Loans repaid	.....	.....	.....	.....	.....	.....	.....	.....	.....	200 00
Cash on hand, 31 Dec., 1912	397 53	604 53	504 55	1,586 36	538 97	178 61	82 85	363 30	1,418 39	579 83
	2,572 80	12,586 17	3,526 46	4,440 57	1,096 52	958 65	984 30	1,337 17	2,677 46	2,106 53

TOWNSHIP OF EAST FLAMBORO—*Continued.*

CASH STATEMENTS OF SCHOOLS, 1910-11-12-13-14—*Concluded.*

—	Waterdown High	S.S. No. 1	S.S. No. 2	S.S. No; 3	S.S. No. 4	S.S. No. 5	S.S. No. 6	S.S. No. 7	Beechgrove Union.	Millgrove Union
1913 Receipts.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Cash on hand, 1 Jan., 1913	397 53	604 53	504 55	1,586 36	538 97	178 61	82 85	363 30	1,418 39	579 83
County grant	973 92	20 48	15 19	.....	12 30	11 69	12 09	11 36	15 46	11 85
Legislative grant	573 92	183 61	195 19	154 80	65 50	111 69	76 90	106 26	174 97	179 98
Township grant	2,200 00	3,215 17	3,465 84	3,097 68	991 03	1,558 20	671 16	1,067 59	1,103 98	1,174 64
Clergy Reserves Fund	.....	.....	.....	.....	.....	.....	.....	.....	53 25	.....
Interest earned	.....	71 97	.....	.....	.....	4 27	.....	19 81	.....	3 63
Fees	369 93	.....	.....	.....	.....	.....	.....	.....	2 00	18 50
Rentals	.....	.....	13 00	.....	.....	.....	4 00	.....	.....	.....
Sundries	.....	.....	.....	.....	.....	.....	.....	5 00	1 75	.....
Insurance monies	.....	7,000 00	.....	.....	.....	.....	.....	.....	.....	.....
Debenture monies	.....	.....	24,848 00	.....	.....	.....	.....	.....	.....	.....
Loans	.....	.....	.....	1,000 00	.....	.....	.....	.....	.....	288 00
	3,720 24	11,095 76	29,041 77	5,838 84	1,607 80	1,864 46	847 00	1,573 32	2,769 80	2,256 43
1913 Payments.										
Salaries	2,860 00	1,241 88	1,306 78	2,756 80	625 00	921 00	660 00	701 00	1,210 80	1,325 64
Fuel	61 50	.....	22 97	70 00	15 75	52 80	39 10	33 12	69 75	46 00
Supplies	141 78	121 65	45 75	91 05	11 35	35 07	7 48	24 80	42 46	3 15
Repairs	2 40	.....	8 30	40 00	11 00	58 15	2 60	6 75	56 56	.....
Interest	54 11	.....	25 00	8 69	.....	1 40	.....	.....	.....	13 42
Sundries	105 72	88 05	127 80	85 40	5 40	19 42	3 60	21 45	6 10	57 00
Equipment and construction	60 00	7,550 10	14,141 19	.....	.....	9 00	33 00	6 00	.....	.....
Loans repaid	1,000 00	.....	400 00	.....	.....	.....	.....	.....	.....	388 00
Cash in Treasurer's hands, 31 Dec., 1913	565 27	2,094 08	12,963 98	2,786 90	939 30	767 62	101 22	780 20	1,384 13	423 22
	3,720 24	11,095 76	29,041 77	5,838 84	1,607 80	1,864 46	847 00	1,573 32	2,769 80	2,256 43
1914 Receipts.										
Cash in Treasurer's hands, 1 Jan., 1914	565 27	2,094 08	12,963 98	2,786 90	939 30	767 62	101 22	780 20	1,384 13	423 22
County grant	995 84	16 08	15 00	.....	12 67	14 38	12 10	.....	15 46	11 89
Legislative grant	595 84	153 03	181 07	140 70	79 55	151 78	87 89	98 96	163 81	154 89
Township grant	.....	1,299 34	1,706 01	4,153 32	430 14	506 60	1,049 49	397 95	1,113 90	1,297 02

Clergy Reserves Fund	.....	.....	.....	.....	.....	.....	.....	.....	45 00	60 00
Interest earned	.....	11 56	.....	.....	.....	7 11	19 62	5 78	.....	.....
Fees	557 45	.....	10 00	.....	.....	.....	.....	.....	50	.....
Rentals	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Land sales	.....	.....	1,580 00	.....	.....	.....	.....	.....	.....	.....
Sundries	5 00	6 00	5 00	.....	.....	.....	.....	.....	.....	.....
Debenture monies	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,500 10
Loans	1,800 00	.....	.....	.....	.....	.....	.....	.....	.....	250 00
	3,388 86	3,580 09	16,461 06	7,080 92	1,461 66	1,447 49	1,270 32	1,282 89	2,722 80	14,697 12
1914 Payments.										
Salaries	3,061 00	1,500 00	1,420 00	3,495 10	650 00	1,201 75	660 00	731 42	1,248 07	1,361 75
Fuel	227 14	150 00	473 81	171 96	61 75	40 50	61 87	37 40	67 00	4 05
Supplies	100 23	61 16	25 82	58 60	13 40	2 00	20 87	30 43	13 67	7 08
Repairs	51 81	376 57	6 57	152 67	2 00	4 75	4 00	21 84	20 50	.....
Interest	53 51	.....	60 00	19 65	.....	1 25	.....	.....	.....	17 36
Sundries	99 53	18 30	32 21	51 37	10 00	14 50	3 42	9 74	8 55	.....
Equipment and construction	79 00	563 30	10,318 45	.....	172 25	9 00	.....	158 36	280 00	10,800 50
Loans repaid	900 00	.....	800 00	900 00	.....	.....	.....	.....	.....	250 00
Deposit on lot	500 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cash in Treasurer's hands, 31 Dec., 1914	1,683 36	910 76	3,324 20	2,231 57	552 26	173 74	520 16	293 70	1,085 01	2,256 38
	3,388 86	3,580 09	16,461 06	7,080 92	1,461 66	1,447 49	1,270 32	1,282 89	2,722 80	14,697 12

TOWNSHIP OF

ERRORS IN COLLECTORS'

Sums Under 50c.

Folio.	Roll No	Name.	Address.	Conc.	Lot.	Assessment Omitted.	County Rate.	Township Rate.
		1910				$ c.	$ c.	$ c.
7	80	Gunshoner, Patrick...	Aldershot ...	B.F.	6	.....	.....	.....
....	94	Goodbrand, Walter ...	Waterdown ..	2	12	.....	.....	.....
29	411	Hasselfeldt, Wm.	Flam. Centre	6	6	.....	.....	0 1 00
30	430	King, David	Waterdown ..	3	12	.....	.....	.....
31	435	Lambier, Wes.	Millgrove....	9	13	U. 1,000	U. 4 00	U 2 00
42	627	Gastle, John	Carlisle	8	4	.....	.....	.....
45	687	Mills, Norman	Carlisle	7	7	.....	.....	.....
....	700	McEdwards, Albert ..	Freelton.....	9	11	.....	.....	.....
46	702	Newell Harry.....	Flam. Centre	7	5/6	U. 600	U. 2 40	U 1.50
54	823	McKenna, Thomas ...	Carlisle	11	5	.....	.....	.....
		1911				1911		
1	22	Bray, Alfred.....	Aldershot....	1	13	.....	0 4 00	.....
4	74	Filman, Wm.	"	B.F.	4	U. 3,800	U. 17 10	U.9 50
....	75	Filman, J. N.	"	B.F.	4	U. 200	U. 90	U. 50
....	80	Fowler Joseph	"	B.F.	6	.....	.....	.....
21	328	Carey, John R.	Waterdown ..	3	10	.....	.....	.....
37	538	Blagden, John	Carlisle	7	7	.....	.....	.....
52	739	Campbell, Archie.....	Mountsberg..	12	9	.....	.....	.....
....	750	Campbell, Albert.....	"	14	7/8	.....	.....	.....
53	759	Emmans, John.....	"	12	10	.....	.....	.....
6	124	Hoagert, Peter.....	Aldershot ...	B.F.	3	.....	.....	.....
13	252	Smith, W. A.....	"	B.F.	2	.....	.....	.....
25	387	Gallwan, Wm.....	Waterdown ..	2/3	9	.....	.....	0 5 00
26	426	Hall, J G.	Flam. Centre	6	3	.....	U. 1 50	.....
....	427	Hall, Willis.....	"	6	3	.....	U. 1 50	.....
36	520	Alderson, W. O.	Carlisle	.....		.....	.....	0 1 00
		1912				1912		
11a	87	Brown, J. L.	Hamilton	B.F.	10	U. 1,000	U. 5 00	U.2 50
19	348	Cummins, Jas.	Flam. Centre	6	9	O. 250	O. 1 25	O. 63
		1913-4				1913-4		
8	36	Crane, James	Waterdown ..	2	12	.....	.....	.....
....	46	C.P.R. Co.	Montreal	4	5	.....	.....	.....
10	163	Lemon, W. T.	Aldershot ...	2	8/9	.....	.....	.....
15	264	Sutcliffe, Harry.....	Hamilton	2	13	.....	.....	.....
25	352	Drummond, W. A.	Waterdown ..	5	12	.....	.....	.....
....	360	Eaton, John.....	Millgrove....	6	13	.....	.....	.....
....	361	Eaton, Chas.....	"	6	13	U. 2,000	U. 10.60	U. 5 00
26	376	Forth, Richard.....	R.R. No. 2...	4	13	.....	.....	.....
42	634	Howard, N.....	Carlisle	9	6/7	.....	.....	.....
50	821	Rutherford, Jas.	Freelton.....	12	12	.....	.....	.....
11	219	Ryan, M. W.	Aldershot ...	B.F.	13	.....	.....	.....
5	222	Nelligan, J. D.	"	2	8/9	.....	.....	.....
9	176	Lemon, W. T.	"	2	8/9	.....	.....	.....
9	187	Lemon, Allen	"	1	7	.....	.....	.....
44	927	Stewart, W. E.....	Campbellville	13	11/12	.....	.....	.....
				Overcharged			5 25	7 63
				Undercharged			43 00	21 00

U. Undercharged.
O. Overcharged.

EAST FLAMBORO.

ROLLS, 1910-11-12-13-14.

Not Included.

School Grant Rate.	Water-down High School.	Statute Labour.	Dog Taxes.	Public School Trustees Rate.	No. 1 School Debentures.	Total of Errors.
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 Omitted from Roll
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 "
.....	.....	.....	.....	.....	.....	O. 1 00 Error in extending
U. 3 00	.....	.....	.....	.....	.....	U. 3 00 "
U. 1 60	U. 30	U. 1 87	.....	U. 2 00	.....	U. 11 77 Omitted from Roll
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
U. 96	U. 18	U. 1 87	.....	U. 48	.....	U. 7 39 do
.....	.....	.....	U. 1 00	.....	.....	U. 1 00
.....	.....	.....	.....	.....	.....	O. 4 00
U. 5 70	U. 1 14	U. 3 38	.....	U.10 07	.....	U. 46 89 do
U. 30	U. 06	U. 75	.....	U. 53	.....	U. 3 04 do
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
.....	.....	.....	.....	U. 9 00	.....	U. 9 00 Error in extending
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 Omitted from Roll
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
.....	O. 75	U. 75	.....	.....	.....	..... In wrong column
U. 3 00	.....	.....	.....	.....	.....	U. 3 00 Error in extending
.....	.....	.....	.....	.....	.....	O. 5 00 do
U. 50	.....	.....	.....	.....	.....	U. 2 00 do
U. 50	.....	.....	.....	.....	.....	U. 2 00 do
.....	.....	.....	.....	.....	.....	O. 1 00 do
U. 1 55	U. 30	U. 1 88	.....	U. 5 80	.....	U. 17 03 Omitted from Roll
O. 39	O. 08	O. 1 50	.....	O. 30	.....	O. 4 15 do
O. 1 30	.....	.....	.....	.....	.....	O. 1 30 Error in extending
O. 2 38	.....	.....	.....	.....	.....	O. 2 38 do
O. 4 81	.....	.....	.....	.....	.....	O. 4 81 do
.....	.....	.....	U. 2 00	.....	.....	U. 2 00 Omitted from Roll
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
U. 2 60	U. 90	U. 3 50	.....	U. 2 60	.....	U. 25 20 do
.....	.....	.....	.....	.....	.....	
.....	.....	.....	U. 2 00	.....	.....	U. 2 00 do
.....	.....	.....	U. 1 00	.....	.....	U. 1 00 do
.....	.....	.....	U. 2 00	.....	.....	U. 2 00 do
O. 9 72	.....	.....	.....	.....	.....	O. 9 72 Wrong School Sec.
O. 5 00	.....	.....	.....	U. 9 99	O. 17 20	O. 12 21 $7.13 not collected. S.S. No. 2, S.B. No. 3.
O. 9 10	.....	.....	.....	.....	O. 21 29	O. 30 39 Not collected. S.S. No. 2, S.B. No. 1.
.....	.....	.....	U. 2 00	.....	.....	U. 2 00 Bitch omitted.
32 70	83	1 50	.....	30	38 49	75 96
19 71	2 88	14 00	22 00	40 47	.....	163 06

OVERLEVIES accumulated to 31st December, 1914, which must be deducted from Levies of 1915 and provided for in the General Rate.

S. S. No. 2	$ 2 68
" " 3	98 44
" " 5	6 20
" " 7	29 09
" " Millgrove Union	17 28
" Waterdown High	93 09
Debentures S. S. No. 1	29 36
" " 2	6 52
General School Grant	844 15
	$1,126 81

SHORT LEVIES accumulated to 31st December, 1914, which must be added to Levies of 1915, and allowed for in the General Rate.

S. S. No. 1	$ 121 56
" " 4	16 83
" " 6	12 49
" " Beechgrove Union	2 76
" " Valley Union	86
	$154 50

Costs of this Audit $713

TOWN OF SANDWICH PROVINCIAL GOVERNMENT AUDIT.

Report of Special Inspection, Audit and Examination of the Books, Accounts, Vouchers and Moneys of the Municipal Corporation of the Town of Sandwich, County of Essex, Ontario.

Upon the appointment by the Provincial Municipal Auditor confirmed by an Order-in-Council approved by His Honour the Lieutenant-Governor of the Province of Ontario, the 16th day of March, 1915, A. F. Falls, Chartered Accountant, of the City of Toronto, Ontario, was instructed and empowered to make an inspection and audit of the books, accounts, vouchers and moneys of the Municipal Corporation of the Town of Sandwich, in the County of Essex under the provisions of sub-section 3, of section 10, chapter 200, R.S.O. 1914.

In pursuance of the said authority and instructions the said A. F. Falls, Chartered Accountant, hereby reports that he has made an inspection and audit of the various accounts of the said Corporation.

The audit is made upon the petition of certain ratepayers, addressed to the Provincial Municipal Auditor.

The petition requests that the examination be made covering the past six years.

Scope of Audit.

The inspection and examination under the authority of the Order-in-Council covered the transactions of six years previous to December 31st, 1914. By resolution of the Council the Treasurer's books were brought up to March 31st, 1915.

E. R. North has held the office of Clerk during the entire period covered by this audit.

C. F. Pequegnot has held the office of Treasurer during the entire period covered by this audit.

G. W. Gray has held the office of Collector during the entire period covered by this audit.

The books of the Water Commissioners, Police Magistrate, Dock and Weigh Scales, Public School Board and Separate School Board were audited, reference to them being found elsewhere in this report.

As is my custom, a special meeting was called of which notice was given through the public press, in order to give ratepayers an opportunity of making complaints or asking any questions in regard to the affairs of the Town of Sandwich. However, no special complaints were made by any ratepayer.

Assessment and Collector's Rolls.

The Assessment Rolls have been compared with the Collector's Roll and were found to be absolutely correct. The records of Courts of Revision are carefully recorded and the changes in the rolls made as required by the Act.

It is a pleasure to check over the tax rolls which are so carefully prepared. The work of the Clerk in placing the special taxes for sewers, pavements, etc., has been difficult, on account of the descriptions of property in the engineer's report in many instances being described in a different way by the assessors. This, to a considerable extent has been overcome in recent years by the Assessors following the plan of assessing the lots on one street in regular order.

In checking the local improvement levies into the tax rolls it was found that some property was omitted from the roll entirely. These have all been included in subsequent rolls. The following appear to have been omitted in 1914 which must go on the 1915 roll:

A. Osborne, 35 ft. Spt. Lots O and P Mill Street.

Robt. Tueakle, ¼ Lot 14 West Peter Street.

Also a part of Lot E, East Back Street.

I have never had the pleasure before of auditing the Collector's Rolls of any Municipality where the Collector's work was so carefully recorded. His records are most complete, detailing each payment to the Treasurer, each item of interest collected in order of date, giving the roll number and name of persons from whom collected. The Collector's settlements with the Treasurer, with detailed copy of the arrears returned to the Treasurer, appear in the roll in proper form and a duplicate copy of arrears of 1913 and 1914 returned to the Clerk to notify delinquents to comply with the Act. There is $1.00 due the Collector for overpayment in settlement of 1914 roll.

The delay in return of tax rolls to the Treasurer is not the fault of the Collector. It has not been the custom in the Town of Sandwich to have the tax roll returned when the law requires it. The Council have never properly considered that they pay out every year hundreds of dollars in interest, simply because they have extended the time for return of the rolls contrary to any power contained in the Act. They have simply followed the action of previous councils.

Sec. 115, Chap. 195, R.S.O. 1914, reads: "Collector shall return his roll to the Treasurer on or before the 14th day of December in each year or on such day in next year not later than 1st of February as the Council may appoint."

Section 117 makes provision in case the Collector makes default or neglects to collect any part of taxes within the required time. "The Council may, by resolution, authorize the Collector or some other person to continue the levy and collection of unpaid taxes, but such resolution is not to affect the duty of the Collector, nor the liability of his sureties." The power given to the Council by this section is only to be used when there is no alternative; it was not expected that it would be annually and continually exercised as it has been in the Town of Sandwich. The extension of time for payment is not always a kindness to the taxpayer. It frequently has delayed payment from people in easy circumstances, and the delay in the return of the roll costs the general taxpayers interest on money borrowed to provide the funds to meet the current expenditures of the Town.

Assessment.

Property during the past few years has been active, the ownership changing in some instances several times in the one year. This makes it difficult for the Assessors to find the present owner.

By a careful examination of the arrears list and discussing the matter with the Collector, who states that yearly many tax notices to parties whose names and addresses appear in the tax roll, are returned undelivered; it appears that many of the descriptions of property on which taxes are returned unpaid were returned because the names and addresses of the owners were not ascertained when assessed. There is a partial remedy for this in Sec. 100 of the Registry Act, which provides that the Clerk or Assessor of a Municipality can procure from the registry office a list of the transfers of property in the Municipality for the previous year for a fee of five cents each document. If this was tried one year there is no doubt it would be a great benefit.

Arrears of Taxes.

The most complicated part of the duties of the Treasurer is the arrears of taxes. These have been increasing yearly and all those remaining unpaid have now been transferred to the new arrears register, which was in the Treasurer's office but not opened up at the time of this audit.

In going over the items remaining unpaid and making enquiry as to location of property, it was found that lots 89 to 100, Sub. Div. 65, Block D, had been assessed in 1911, 1912 and 1913 on the non-resident roll and appeared as unpaid. No such lots exist as 88 is the highest number any lot bears in that block. These have now been written off.

The arrears of taxes in the Treasurer's hands after the return of the 1913 and 1914 rolls amount to over $9,000.00. Under the conditions that existed, the delay in the return of tax rolls was costing the Town considerable interest that they did not recover.

Take an item of 1913 taxes that was not paid till April 30th, 1915. The taxpayer got the use of that money from December 14th, 1913, to April 30th, 1915, 16½ months for 5 per cent. That is offering a premium to delay the payment of taxes rather than imposing a penalty as the Act prescribes. It is not always a kindness to the taxpayer to extend the time of payment. The addition of one year's tax to another creates a debt which would be less burdensome if it had been met at the proper time.

I do not blame the members of the present Council for the conditions that

exist in regard to the delay in the collection of taxes. They have continued to do what was done in previous years, but now that the loss has been pointed out to the Council and the unbusinesslike methods that exist, it is the duty of the Council to see that the roll is returned yearly before the first of May, so that those who pay their taxes promptly will not suffer an extra burden by granting unreasonable privileges to others. The 1914 roll was returned on April 30th, 1915, and the Council are to be commended for insisting on its return then.

No land tax sale for arrears of taxes has been held for some years. The matter has been taken up with the Town Solicitor.

On May 1st in each year when the Treasurer adds 10 per cent. to the arrears of taxes in his arrears of tax record book, a journal entry must be made charging arrears of taxes and crediting interest account with the total of the interest charged. In this way the ledger account of arrears of taxes will agree with the total items contained in the arrears record book at any time.

The arrears of taxes for the years 1913 and 1914 have all been entered in the record book and on May 1st, 1915, 10 per cent. was added. The proper entry for the interest has been made in the books of the Treasurer.

Poll Tax.

During the period covered by this audit no revenue has been derived from Poll Tax.

Subject to the provisions of Section 7, "every other male inhabitant of a City, Town or Village, of 21 years and upwards and under 60 years of age, not otherwise exempt, and not assessed, shall instead of labor be taxed $1.00 yearly." R.S.O. 1914, Chap. 195, Sec. 4.

Commuted Taxes.

In three cases commutation of taxes has been paid to the Treasurer after the debentures have been issued.

The debentures are a liability of the Town and will not be paid off in two instances for twenty years, so that there will be annually a liability of the Town, till the debentures are paid, for the amount in excess of what was paid in. The amount of the liability of the Town at the end of each year has been calculated and is shown in Schedule 6 of this report.

In the event of any more taxes being commuted the amount of annual liability will have to be calculated so as to give a correct statement of the financial standing of the Town from year to year.

Fines.

The books of the Police Magistrate have been audited and found in order; all fines due the Town had been paid over to the Treasurer.

Licenses.

The collection of Pool Licenses is not promptly attended to. A form of license should be procured and the by-law so worded as to require all persons needing a license, to frame and expose their license for that year in a conspicuous place where the business licensed is carried on. The license fees in arrears have been drawn to the attention of the chief constable.

Insurance.

The customary examination of insurance of Town property has been made. The risks in effect December 31st, 1914, are as follows:

Town Hall—	
Caledonia No. 8793068, 3 years building, including pipes, heating and lighting fixtures. Expires May 6, 1915. Premium, $50.00	$5,000 00
Hartford No. 3477, 3 years, building, including pipes, heating and lighting fixtures. Expires May 6th, 1915. Premium, $50.00	5,000 00
Storehouse on Dock—	
Atlas No. 6625777, 1 year building. Expires July 17, 1915. Premium, $9.00	300 00
Barn—	
Mercantile No. 220528, 3 years. Barn, $300.00. Horses, $400.00. Harness, etc., $150.00. Tools, $150.00. Expires March 1, 1916. Premium, $15.00	1,000 00
Hose House—	
Northern, 5119686, 3 years. Hose house, $75,00; hose reel, hose, tools and utensils, $425.00. Expires April 8th, 1917. Premium, $5.50.....	500 00
Lock Up—	
Hartford 3584, 3 years. Building on north side Huron Street. Expires January 18th, 1916. Premium $6.00	400 00
Fire Hall—	
Phoenix 8784378, 3 years. Building south side Mill Street, $700.00; trucks, two Babcocks, hose, etc., $500.00. Expires April 8th, 1917. Premium $18.00	1,200 00
Mercantile 227402, 3 years. Hose wagon, hook and ladder, wagon and extra wheels and harness, including ladders, S. S. Mill Street. Expires February 26th, 1917. Premium $22.50	1,500 00
Caledonia 450807, 3 years. On general fire appliances, including hose, reels, hook and ladder truck, hose, fire hall furniture and fixtures, S. S. Mill Street. Expires December 22nd, 1915. Premium $13.50	900 00

This policy distinctly states "Further Concurrent Insurance, None."

The insurance on the contents of the Fire Hall on S. S. Mill Street are covered by three policies, none of which contain any concurrent insurance clause. Some of the appliances are covered in more than one policy. These policies should be cancelled and new policies issued, so that the wording of all policies covering the same property will be the same, and the policies contain a concurrent insurance clause.

The furniture and fixtures (outside of lighting and heating fixtures which are part of the buildings) also the piano in the Town Hall do not appear to be insured. The new fire bell should also be insured.

PUBLIC SCHOOL BOARD INSURANCE.

On Old School Building—	
Scottish Union & National, No. 4664769, $3,000,00, 3 years premium, $27.00. Expires October 1st, 1915	3,000 00
Furniture Hartford Fire Insurance Co., No. 20263, 3 years. Expires October 7th, 1915. Premium $9.00	1,000 00
New School—	
Building Sun, No. 10785591, 3 years. Premium $75.00. Expires December 31st, 1917	10,000 00
Building Canadian Fire, No. 318803, 3 years. Premium $75. Expires December 31st, 1917	10,000 00

SEPARATE SCHOOL BOARD INSURANCE.

Building—	
Acadia, No. 122219, 3 years	5,000 00
Furniture—	
Acadia, No. 122219, 3 years. Premium $51.00. Expires April 5th, 1918	1,000 00
Building—	
Frame building on Lot 2. Atlas, No. 8207558. Premium $12.00. 3 years. Expires December 4th, 1917	800 00

BONDS OF OFFICIALS.

The following are the Officials whose bonds are in the hands of the Clerk.

The bonds of C. F. Pequegnot, Treasurer, are as follows:	
No. E 468 Imperial Guarantee & Accident Insurance Co. of Canada., maturing February 1st, 1916	$3,000 00
Bond of Olympe Pequegnot, dated February 19th, 1907, during the year 1907, and such longer period as he shall continue to be Treasurer	1,000 00
Bonds of G. W. Gray, Collecter of Taxes, are as follows:	
His own bond, dated November 12th, 1914	1,000 00
No. 7569, the Canadian Surety Company, maturing Nov. 15, 1914	2,000 00
Bond of E. R. North, Treasurer and Collector of water rates for the Water Commissioners:	
No. 3517, maturing January 17th, 1916, $1,500.00, the Canadian Security Company	1,500 00
Bond of David Tasker, Secretary-Treasurer of Public School Board, is dated March 29, 1904, for the period so long as he continues in said position:—	
David Tasker	500 00
John Spiers	500 00

Debentures.

The Debentures are carefully recorded in the Treasurer's Debenture Register which did not contain particulars as to whom sold, nor how the amount received was made up, only the amount realized being entered. The sales have been made in Toronto, and the bank advise the amount received but do not always give particulars as to how much is accrued interest.

There were a number of bank accounts for the Town to which the proceeds of debentures have been placed, and have not been shown in the Treasurer's Cash Books at the time the transactions took place, but were inserted by the auditors at the end of the year.

The sale of $7,000.00 of waterworks debentures in 1913 does not appear in the Town Cash Book; the proceeds were turned over direct to the Water Commissioners.

The $58,000.00 of Public School Debentures sold in 1914 do not appear in the Treasurer's Cash Book; the proceeds were turned over to the Public School Board direct.

All debentures issued on the credit of the Town of Sandwich should show in the Cash Book in the year in which they are sold. If turned over to the Water Commissioners or Public School Board a cheque should be issued to show the transaction properly.

The Debentures and interest have been promptly paid and as they mature they are marked off in the debenture register when paid.

It has not been customary to enter up in the register the debentures issued, till after the proceeds were received by the Bank. All debentures should be recorded by the Treasurer in the debenture record book when the debentures are signed by the Treasurer.

Notes.

The statements of Assets and Liabilities for the years 1913 and 1914 did not include notes bearing interest that had been issued to contractors in payment of pavements and other improvements, which were carried by the contractors till the debentures were marketed. These notes under by-laws passed by the Council were issued with the signatures of the Mayor and Clerk, but were not signed by the Treasurer nor recorded in his books till such time as they were paid.

On December 31st, 1914, there were notes bearing interest, outstanding to the amount of $49,737.34, which should have been recorded and appeared as liabilities.

The Treasurer has now been provided with a Bills Payable Book entered up to date. In this in future all notes issued by the Corporation should be entered when the notes are signed.

Orders.

Orders or Warrants issued in payment of material and services passed by the Council bear only the signature of the Mayor, and when countersigned by the Treasurer and stamped with a rubber stamp, are treated as a cheque and then paid by the bank and charged to the Town account.

It would be an improvement if they were signed by the Clerk to show they had been authorized by the Council. The form might be improved on by printing across the end of the order the words the Treasurer now puts on by rubber stamp, and the form enlarged to provide space to insert the account the amounts are to be charged to by the Treasurer. Forms on different colored paper for Current account and for expenditures on Local Improvements for which debentures are to be issued, would avoid some mistakes that have occurred in the past.

A list of headings of columns in the Treasurer's Cash Book and the uses they are to be put to for the better conduct of the accounting of the affairs of the Town have been furnished both the Treasurer and the Clerk.

All charges for local improvements will be entered in the same column in the Treasurer's Cash Book but will be posted into his ledger to the account of the particular by-law under which the expenditure is authorized. To these advances for local improvements interest should be charged monthly.

A great advantage will accrue from the arrangement made with the bank to have two town accounts; one for Current Account and the other for Local Improvements. The interest on Local Improvements charged by the bank should be distributed to the different accounts that comprise the overdraft.

By-Laws.

The by-laws passed by the Council are carefully recorded by the Clerk in a book for that purpose.

All by-laws passed since the present Clerk assumed office are recorded in proper order and all of the by-laws passed before his time, of which he could find copies, have been recorded by him.

No sprinkling by-law has been passed recently. It will be necessary to pass a new by-law if the area coming under the sprinkling system is to be extended.

By-laws will have to be passed amending the Local Improvement By-laws to collect the amounts overdrawn as follows:

By-law 458, Peter and Park Street Sewer.

By-law 492, Soper Sewers.

By-law 485, Pavement on Main and Sandwich Streets.

To the amounts these accounts are overdrawn as shown in the accompanying statements will have to be added interest from December 31st, 1914, to the time of the issuing of debentures to cover the overdraft, also the expense of preparing and figuring the assessments, which must be *pro rata* according to the original by-law.

TREASURER.

The only books of account kept by the Treasurer are the Cash Book and Arrears of Taxes Book. No ledger or journal has ever been kept and the lack of these has necessitated a great deal more work in connection with this audit than would otherwise have been necessary.

The auditors prepared their statement from vouchers and entries in the Cash Book. Until the last year or two the orders issued did not designate to what account the amount expended was to be charged.

The Treasurer is careful and methodical in his work and has carried it on in the manner in which it had been done in the past. The Town of Sandwich has in recent years developed rapidly requiring better methods of recording transactions in connection with local improvements, which have very much increased the volume of work the officials are called upon to perform.

The tax roll of 1914, amounted to $48,798.47, three times what it was but a few years before. In 1909 the total roll amounted to $16,580.76.

The Act requires the Treasurer to keep a journal and ledger in which all the local improvement, and other accounts of the Municipality should be kept written up from month to month. The Treasurer has continued to keep the books in the same manner as they were previously kept and is not to blame for the methods in use in his office of Treasurer.

Had a ledger been kept and statements furnished the Council from time to time during each year, possibly the large expenditures for silex walks and other improvements would have been submitted to the people and debentures issued to spread the amount over a period of years.

A ledger has now been provided, opened up as on December 31st, 1914, and written up to April 29th, 1915, as authorized by resolution of Council. The local improvement accounts should be charged with interest on monthly balance for all items which have previously been paid out of the general fund of the Town.

When debentures are sold and all accounts paid on any local improvement the Treasurer should inform the Council if the account is overdrawn, so that an amending by-law could be passed without delay to make up any amount due the general funds.

The Treasurer, on receipt of the statement from the Clerk of the amounts levied on the tax roll, should make a journal entry charging the Collector of taxes with the full amount on the roll, and credit the general funds with the proper amount of taxes on the roll, the different school boards with the amount on the roll for their account, and the debenture redemption account with the amount levied to meet the debentures, including the Town's share of local improvement debentures and the total amount of debentures when the town as a whole pays the debenture. A *pro forma* entry for the 1914 tax roll is furnished herewith as a guide how the entry for 1915 should be made.

All orders when countersigned by the Treasurer should be entered in his Cash Book instead of waiting till they are returned from the bank at the end of the month. Some years ago the Treasurer did this but he states he changed the method on instructions from the auditors. Entries should be made at once for all orders issued.

The Clerk.

The by-laws and minutes are carefully recorded and signed. The minutes of Courts of Revision on assessment rolls and by-laws are given in detail, all changes in the assessment roll are properly made in red ink and initialed.

The tax rolls are carefully made out and were correct in every particular with the exception of a few items for local improvements which were omitted. The fact that there were only a few omissions shows the great care the Clerk takes in his work, as all the local improvement levies had to be taken off the engineer's rolls of blue prints, which contained items for which the Town was charged among those chargeable against lands.

To check the items for local improvements on the tax rolls for the different years, it was found that it would save time and expense to write all schedules of taxes for local improvements in a levy book. This has now been done and all schedules of by-laws as they are passed should be entered in future. The changes in ownership and by subdivisions in property can be noted in future.

The tax rolls for the Town of Sandwich for the past six years are more complete and carefully prepared than any it has been my privilege to check for some time.

The Town is very fortunate in having such a careful and painstaking official. His records, by-laws, minutes and all correspondence and accounts are in excellent condition which has facilitated the work in connection with this audit, and saved the Town considerable expense. His salary is not at all in accord with the responsibility or the manner in which he performs his work.

Local Improvements.

The lack of a treasurer's ledger in which accounts of each local improvement by-law could be kept, with details of expenditures from year to year, has proved by this audit, that the Town would have sustained considerable loss had the affairs been permitted to continue as previously conducted. When detailed statements were made of the expenditures on Peter and Park St. Sewer, Soper sewers and pavement on Sandwich and Main Streets, it was found that amending by-laws will have to be passed to refund to the general funds of the Town over $2,000.00 which might otherwise have been borne by the public but which is properly collectible from the ratepayers assessed for those improvements.

Owing to not being able to procure advances from the bank for local improvements till such time as the work was completed and debentures sold, it was necessary to finance some of the undertakings by the issue of notes to the Contractors till the money could be provided by the sale of debentures. Notes were issued but no entry made for them in the Treasurer's books till they were paid. Unless the Treasurer has a record of the notes, he is not in a position to make prompt payment and stop interest when the proceeds of the debentures are deposited.

All local improvement by-laws are very carefully prepared and recorded.

In the Treasurer's ledger a separate account has been opened for each local improvement on which any money has been expended by the Town. In future these accounts should be kept posted up each month after the Treasurer balances his Cash Book for the month.

The standing of the different local improvement accounts as on December 31st, 1914, is given in Schedule 1 of this report.

Financial Position.

The financial position of the Town of Sandwich is set forth in Schedule 1. The conditions which led up to and are responsible for this situation together with suggestions and recommendations looking to an improved system of accounting are dealt with in this report. With the changes in method here suggested in force, coupled with an efficient Annual Audit there need be no recurrence of the deficiency which I am obliged to report.

In the Auditor's report December 31st, 1914, the Available Assets are shown to be greater than the Current Liabilities. I regret I am unable to show as satisfactory a statement. I desire to refer to two items in that statement. The amount for Town Dock $6,971.06 is included as an asset, but if so it should also be included as a liability, because it can only be used to repair the dock and cannot be applied to pay any other account. The item of $1,862.00 County rate 1914, shown as a liability should not appear, as the County rate for 1914 was paid in December, 1914, and so appears on page 33 of the Audit report.

The deficiency is principally made up by:

A. Expenditures by Council for which no appropriations were made.

B. Expenditure by Council in excess of Appropriations.

C. Local Improvements costing more than the amount realized by the sale of debentures.

To illustrate this:

A. Payment to the Water Commissioners of hydrant rental in 1914. In March, 1914, $980.00 for the year 1913, and in December, 1914, $975.00 for the year 1914 for which no special item was included in the estimates of 1914 when the tax rate was struck. Previously nothing had been paid for this. Special constables have been put on for which no provision was made in the estimates. If their services are to be continued the estimate under this head will have to be considerably increased.

B. During the fall of 1914 considerable work was done on the streets which overdrew the amount estimated to be expended I do not doubt that good value was received for the expenditure but if estimates are exceeded a deficit results.

C. There are some overdrawn Local Improvement Accounts. The work is completed and amending by-laws will have to be passed to recover the amount which has been advanced out of the general funds. This is referred to elsewhere in this report.

The yearly estimates seem to have been carefully prepared. The Council no doubt expected to be able to pay its way each year but allowance was not made for some exceptional items it was called on to pay, and for the amount of taxes uncollected. Chapter 192, Sec. 298, R.S.O. 1914, contains this clause in regard to striking the rate of taxes: "Making due allowance for cost of collection and for abatement of taxes and for taxes which may not be collected." From what I see no such allowance has been made in the estimates yearly. There were on December 31st, 1914, over $2,000.00 of arrears of taxes for the year 1912 and previous years. The 1913 roll has recently been returned with $2,500.00 more unpaid taxes and the 1914 roll returned on April 30th, 1915, had nearly $6,000.00 unpaid. Total arrears with interest added on May 1st, 1915, are over $10,000.00. In the yearly estimates evidently it was not expected that there would be such a large amount of arrears.

The Council in striking the rate for 1915 will no doubt make proper allowance for taxes the payment of which will be delayed.

By-laws for striking the tax rates for the past four years were not put through when they should be. The following were the dates:

August 21st, 1911; August 26th, 1912; September 29th, 1913; September 14th, 1914.

The Act states that the Collector's Roll should be in his hands on or before October 1st. To insure this the rate by-law should be passed early in August in order to permit the Clerk completing the roll in the time prescribed by the law.

If the roll is in the Collector's hands by October 1st, and he immediately notifies the ratepayers, taxes will be more promptly paid and save the Town interest.

There has been expended on Silex walks, which in the Town of Sandwich are not done under the local improvement plan but as a general charge on the Town, over $6,000.00 more than the amount authorized by the people in 1913. There has been expended in opening streets and work on streets in new subdivisions over $5,000.00, a large amount of which was paid for lands to open Wyandotte Street.

The amount the Current Liabilities exceed the Available Assets will have to be provided for in the year 1915. If the Council submit by-laws to the people to borrow on debentures the amount expended on Silex walks in excess of what was previously authorized and the amount paid out for street opening, and the people consent, then debentures can be issued and the deficit spread over a number of years. Otherwise it must be collected on the 1915 roll which would make the rate very high and be a burden on many of the ratepayers.

There is a provision in the Act that enables the Council to borrow on debentures on arrears of taxes unpaid, but this is seldom resorted to. The arrears when paid would have to be deposited to a special account to meet the debentures.

Great care should be taken in striking the estimates and fixing the rate for 1915 to see that sufficient funds are provided to meet the expenditure, and no committee should be permitted to exceed their appropriation.

The Treasurer's ledger will indicate the amount expended under the different headings each month and should be a guide to the Council before striking the rate of taxes.

The amount the Available Assets are short of meeting the Current Liabilities in this report is based on the assumption that all unpaid taxes will be collected, and that all other assets included will be realized for in full. Any sum that is not received in full will increase the deficit herein shown.

Assets and Liabilities.

The statement of Available Assets and Current Liabilities shows the financial standing of the Town of Sandwich. No deduction or allowance has been made for taxes or other assets that may not be fully realized. It shows the immediate liabilities of the Corporation and the resources available for payment.

The General Asset and Liability Statement of the Town includes in the Fixed Assets such assets as could be realized upon if sold. There are other assets which have been constructed with much expense to the Municipality and are not looked upon with a view to conversion into money, but having constructed these works the Town is in a much better financial position than Municipalities which have not done so. The items referred to with present estimated value are as follows:

Cement bridges	$1,500 00
Silex walks constructed under general tax	30,000 00
Sewer system	100,000 00
Pavements, including Bedford Street	85,000 00

The Town has expended over $6,000.00 on Silex walks in excess of amounts for which debentures have been sold and over $5,000.00 out of the General Funds for opening new streets and work on them which has come out of the General Funds. These cannot be included as Assets, but if by-laws were passed by the ratepayers, the amount could be raised by sale of debentures to reimburse the general funds.

Included in the Assets is an amount against the Sandwich, Windsor and Amherstburg Railway as reported by the Engineer as due the Town of Sandwich which amount is disputed by the Railway Company.

Sandwich Water Commission.

I have made an audit of the books, vouchers, records and accounts of the Commission since they took the management of the water works. The revenue is fully accounted for.

The Water System of the Town of Sandwich does not include a pumping plant but is a distributing plant. They procure the water from the Windsor Water Commissioners under a three-year agreement.

The System was started under By-law 118 passed in 1891 to raise $15,000.00 to put in water mains, the debentures ran for thirty years; the last maturing in 1921.

In 1896 under By-law 175 $4,000.00 was raised to extend the mains; the last debenture maturing in 1926.

In 1911 under By-law 422 $5,000.00 was raised to extend the mains; the last debenture maturing in 1931.

In 1913 under By-law 460 $7,000.00 was raised to extend the mains; the last debenture maturing in 1933.

In 1914 under By-law 507 $5,000.00 was raised to extend the mains; the last debenture maturing in 1934.

In 1914 under By-law 518 mains were put in under the Local Improvement System on Sandwich Street. Mains were also put in on Soper and Sunset Avenues under By-law 536 under the Local Improvement System.

Before the water works were taken over by the Commissioners the Council from time to time extended the mains, using the general funds of the Town. The Audit reports of the years 1909, 1910, 1911 and 1912 show over $11,000.00 expended on water main extension, while during that period only $5,000.00 was raised by sale of debentures.

The fixing of water rates was done under by-law 129 passed March 24th, 1892. These rates have been continued by the Water Commissioners who have passed by-laws in reference to property fronting or abutting where water mains are laid, charging 4 mills on the dollar of the assessed value of the property. This is the limit of charge under the Act.

It is such a long time since the rates were fixed and the Town has developed so rapidly in recent years, that it would be wise if the Commissioners would consider the whole question of rates and be up-to-date in this question. It has been found that the flat rates cause waste of water, and the principle is usually adopted now that people should pay for what they use. The meter system will stop the waste more effectually than any other.

With the rapid development now going on, the amount of water procurable under the present conditions may be limited, in which case the wastage on lawns, by letting taps run, and defective plumbing would be more carefully watched.

It is the duty of the Commissioners to charge the Town for water used in the Town Hall or other premises occupied by the Town the same as any other customer.

Under Section 43, of Chapter 204, Public Utility Act, the revenues of the Utility shall be paid over to the Treasurer of the Municipality at the close of the Municipal year to be placed to the credit of the Utility, and if not required for the purposes of the work shall form part of the General Funds of the Corporation.

No proper record of capital expenditure, previous to the appointment of Commissioners, of the amount expended on mains has been kept. I am informed that the Commissioners are about to have a record of all mains, hydrants, valves, etc., shown on a map, after which a close estimate of the value of the plant can be ascertained.

The present ledger system of record of consumers' accounts is a continuation of the methods which have always been in use. It shows the standing of the account with each customer, but to get the total charge for any period it is necessary to take out in detail the charges to each user. The Town of Sandwich has now outgrown the methods that were in use when it only had a limited number of users.

A record book for water users could be introduced which would show the total charges for water for the quarter, and the cash collected, discount allowed, and allowances for houses vacant. The method of keeping the books to a great extent depends on the method of imposing the rates so that no change shoud be introduced until the question of continuing the present rates or changing them is decided.

Under the by-laws passed by the Commissioners it will be necessary to make returns to the Town Treasurer of unpaid water rates as provided under Sub.-Sec. 2, Section 22 of the Municipal Waterworks Act. No such returns have been made. It would be well to take this matter up with the Town Solicitor and get his opinion.

The Commissioners have made a number of extensions of Mains and by a systematic placing of valves have greatly improved the System.

Schools.

Public School Board.

The books of the Public School Board have been audited, and found to be accurately kept. The building account is kept separate.

The standard form of Cash Book is in use.

The balance due the Public School Board as at December 31st, 1914, as shown in Schedule 10, is the amount after charging the expenses paid by the Town out of its general funds, which are a charge against Public School Supporters only. There is a charge in 1915 for printing debentures.

The bond of the Secretary-Treasurer is in order and referred to elsewhere in this report.

Separate School Board.

The books of the board have been audited. There is a balance of $14.59 due the board from the levy on the roll of 1912 which was not drawn in full. This can be procured by application to the Council for an order for the amount.

The books are well kept. The treasurer stated that any suggestions to improve the system would be appreciated. He stated he had never been asked to furnish a bond but was perfectly willing to do so. I would recommend that a Standard School Cash Book be procured. It is specially ruled with columns headed to separate the expenditures under the different headings, as required for the Government report, and will be found of great assistance in keeping the records.

The Secretary-Treasurer states he is not under bond. By reference to Sub.-Sec. 1, of Sub.-Sec. A, Section 45, Chapter 270, R.S.O. 1914, it will be seen that to comply with the Act the Secretary-Treasurer should be under bond.

Town Property.

Only such property as could be realized upon to pay liabilities has been included in the Asset and Liability Statement attached.

The Town Hall, Old Town Hall and Fire Hall with equipment and Town Dock are included at estimated value.

The Public School is included.

The Water mains are included.

The Pavements, Sewers, Bridges and Silex Walks are mentioned but not included as Assets, as they could not be realized upon.

The valuations of the various items mentioned above are estimated at what is considered conservative figures.

As a Result of This Audit.

The Treasurer's debenture register has been entered up to date and the amount of the yearly coupon on each debenture given in detail, to permit the easy checking of the principal and interest coupons as they mature and are paid.

The Treasurer's Arrears of Taxes have been transferred to the new Arrears of Taxes book which was on hand unused at the time of this audit. All the 1913 and 1914 arrears are also entered and the 10 per cent. on May 1st added. The index permits the prompt reference by streets and plans to any description of property against which there are any arrears unpaid. The Town will derive benefit from having the arrears of taxes in proper shape equal to the entire cost of this audit.

The Treasurer is provided with a Bills Payable Book in which all outstanding notes issued are entered. All notes issued in future should be entered in this book and proper entries made before they are handed to the parties to whom they are issued.

The Treasurer is provided with a journal through which such entries as are not cash transactions should be entered.

The Treasurer is also provided with a ledger in which the balances as shown in this report as at December 31st, 1914, are entered, and all transactions up to April 29th, 1915, when the bank account was changed, are written up.

A Levy Book has been procured in which all Schedules against property for local improvements under by-laws, have been entered in detail. In this in future all Schedules of Local Improvement by-laws when passed should be entered up. The Clerk will enter therein the number on the Collector's Roll against which the annual levies are entered. A column is headed for each year levies are to go on the roll for each by-law, so that any ratepayer can by reference to this levy book, be informed how many years his property is to be charged with levies to meet the

debentures for any local improvement constructed. This book besides being a permanent record of all Schedules will be of great assistance to the Clerk when placing the levies on the roll, as he will be able to make notations of the names of changes of ownership when transfers of property take place.

The tax roll of 1914 was returned to the Treasurer on April 30th, 1915, otherwise the Town would have lost 5 per cent. on all taxes then unpaid. The necessity and importance of this were drawn to the attention of the Finance Committee, who acted promptly and by so doing saved the Town a loss of several hundred dollars. The Council in insisting on the return of the 1914 roll before May 1st, have saved the Town money and when appointing the Collector for 1915 should then state that the roll be returned in accordance with the Act.

The accounts of the Town have been brought up to date. Overdrawn Local Improvements which have been charged to the General Funds have now been separated; over $2,000.00 will be recovered by amending by-laws which would otherwise have been paid for by the general taxpayer. The freeholders and the Town as assessed by the engineer, should pay the whole cost of the Local Improvement and if the account is overdrawn the overdraft must be collected *pro rata* on the original assessment, otherwise ratepayers not at all benefited by the work would be paying for part of the work, which they are not called upon to do.

Improved methods of accounting have been introduced which will be of great advantage. To derive the full benefit of the improvement in system it will be necessary to have the books audited by some competent person to see that the finances of the Town are properly recorded and keep up the system installed.

It is not deemed necessary to give any further detailed statements in connection with the accounts of the Town of Sandwich than are contained in this report.

Recommendations.

That the Treasurer write up and balance his Cash Book monthly, entering all orders in the Cash Book when he countersigns them, before they are paid at the bank.

That the Treasurer post up and balance the ledger monthly inserting the order number when posting to the various accounts from the Cash Book. In it should be kept a separate account for each Local Improvement, giving the name of the work and by-law number. That all debentures as they mature, and interest, be charged to Debenture Redemption Account, and all levies annually on the roll to meet debentures and interest be credited. In this way all collections to meet debentures in advance of maturity will show in the ledger as a liability.

That the Bills Payable Book provided have all notes issued by the corporation entered in it when signed.

That the journal provided be used for all entries other than cash transactions, as required by the Statutes.

That if no tax sale of lands is held in 1915 a by-law be passed extending the time for holding the same.

That the Council pass a by-law requiring that a certificate be presented that all taxes are paid on property, before consenting to the registering of any plan to make a subdivision. Hundreds of dollars of arrears of taxes now on the books would have been paid long ago had such a by-law been in force.

That all orders passed by the Council for the payment of money be signed by both the Clerk and the Mayor.

That two forms of orders be procured for use in future on different colored paper on form provided the Clerk. One for Current Account items, the other for all Local Improvement items, for which money will be provided by the sale of debentures. These will be charged to Current Account and Local Improvement Account in the bank, and will very much facilitate the keeping of the accounts by the Treasurer.

That the Treasurer report his ledger balance to the Council from time to time and after a Local Improvement is completed and paid for, which shows an overdraft, an amending by-law be prepared by the Clerk to collect the amount *pro rata* from the ratepayers as originally assessed by the engineer. If the amount is too large to collect in one year it may be spread over more than one year.

That the levy book be kept written up by the Clerk as soon as new by-laws are completed. The Schedule should be promptly entered. Each item as it is placed on the Collector's tax roll from this book should have the roll number entered in the column for the year as provided.

That the amount the Current Liabilities exceed the Available Assets be collected on the 1915 roll, unless ratepayers consent to by-laws to issue debentures for Silex walks and street opening paid for out of General Funds as indicated in this report.

That when striking the tax rate the estimated amount provided for different committees be not exceeded, and the by-law be passed early in August to permit the Collector's tax roll being in his hands for collection on or before October 1st, as required by the Act.

That the by-law appointing the Collector comply with the Act in regard to time for the return of the roll as set forth in the Statutes, be not extended as has been illegally done in the past.

Conclusion.

During the audit matters of interest to the Town, not mentioned in this report were discussed with officials and members of the Council. At the commencement of the work the Council, officials and ratepayers were invited to ask any question they wished information on in regard to Municipal accounts or affairs. This was taken advantage of at the public meeting and on other occasions.

When amending by-laws are passed and the amount of overdrawn Local Improvement Accounts recovered from sale of debentures, and the issuing of debentures for expenditures on Silex walks and street opening, if authorized by the ratepayers as suggested in this report, funds will be procured to put the finances of the Town in good shape. Failing to have by-laws passed it will be necessary for the Council to considerably increase the rate of taxes for the year 1915.

The remuneration of some of the officials of the Town is altogether out of proportion to the services performed. The accounts of the Town are increasing yearly so that expert skill is necessary to properly apply the principles relating to the finances. A thorough audit of the affairs of the Town yearly would more than repay the Municipality each year for the amount expended.

I desire to thank the officials and members of the Council for the willing manner in which they have rendered substantial assistance from time to time during the continuance of this Audit; and the Council for their prompt action on some of the suggestions made to them.

The attention of the Council is called to Sec. 15, Chapter 200, R.S.O. 1914, which requires that the recommendation in this report be carried out.

I shall be pleased to furnish any further information, or advise with the Council, in reference to any matters mentioned and recommendations contained in this report.

Yours very truly,

A. Falls,

Chartered Accountant.

Toronto, Ont., May 15th, 1915.

TOWN OF SANDWICH.

Statement Showing the Financial Position of the Corporation as at December 31st, 1914.

Available Assets.

General Account—			
Taxes:			
Balance of 1913 roll	$3,408 92		
Balance of 1914 roll	11,353 00		
Arrears of taxes	2,025 88		
		$16,787 80	
Cash in Treasurer's hands		10 90	
Miscellaneous Items:			
County grant to firemen	$100 00		
Ontario Government railway tax estimated	75 00		
S. W. & A. Ry., claim McKee bridge (disputed)	630 05		
Pool licenses uncollected	25 00		
Dog taxes unpaid	4 00		
Levies omitted from rolls	46 07		
		$880 12	
			$17,678 82
Local Improvement Accounts —			
By-law 458, Peter and Park sewer	$572 28		
" 492, Soper sewers	721 76		
" 485, Pavement, Sandwich and Main Sts., including outstanding orders	771 36		
" 534. Soper sidewalks, including outstanding note	1,977 91		
" 535. Soper pavement, including outstanding note	32,344 53		
" 536, Soper waterworks, including outstanding note	8,604 06		
" 537. Soper sewers, including outstanding note	8,632 10		
Bedford Street pavement	23,344 54		
South Street sewer	28 74		
Mill Street sewer	176 88		
Bedford Street sewer extn.	65 05		
Askin Avenue pavement	7 61		
Felix Avenue sewer	7 83		
Church Street North sewer	7 83		
Church Street South sewer	7 83		
Church Street pavement	179 29		
			$77,449 60
			$95,128 42
Current liabilities exceed available assets			8,303 39
			$103,431 81

Current Liabilities.

General Account—			
Home Bank overdraft		$18,295 25	
Outstanding accounts, Schedule 4		1,125 78	
Levies on 1914 Collector's Roll to meet Debentures maturing in 1915—			
By-law 389, Detroit sewer	$1,703 78		
" 444. Bedford sewer	397 45		
" 441. Askin sewer	753 91		
" 485, Pavement, Sandwich & Main $3,736 68			
Less half yearly interest paid August, 1914 ..... 774 59			
	2,962 09		
" 492, Soper sewers	3,060 79		
" 518, Waterworks, Sandwich Street	157 94		
		9,035 96	
Commuted taxes, Schedule 6		218 86	
Public School Board, Schedule 10		2,967 58	
R. C. Separate School Board, balance of 1912		14 59	
			$31,658 02
Local Improvements—			
Home Bank overdraft, Bedford pavement		$20,237 54	
Outstanding accounts, Schedule 4		1,798 91	
Notes payable, Schedule 5		49,737 34	
			$71,773 79
			$103,431 81

GENERAL STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1914.

Assets.

Available assets, Schedule 1			$95,128 42
Passive Assets:			
Deposit Home Bank for dock		$6,971 06	
Local improvement debentures	$132,826 55		
Less principal included in current liabilities collected on 1914 roll	4,988 02		
		127,838 53	
			$134,809 59
Fixed Assets:			
Town Hall, estimated	$18,000 00		
Old Town Hall, estimated	1,500 00		
Public School, estimated	58,000 00		
Water mains, estimated	40,000 00		
Town dock, estimated	5,000 00		
Fire appliances, estimated	3,500 00		
Barn, team, etc.	1,500 00		
			$127,500 00
Liabilities exceed Assets			1,168 42
			$358,606 43

Liabilities.

Current Liabilities, Schedule 1		$103,431 81
Passive Liabilities:		
Deposit Home Bank to meet dock improvement		6,971 06
Deferred Liabilities:		
Debentures, General	$62,365 03	
" Public School	58,000 00	
" Local Improvement	127,838 53	
		248,203 56
		$358,606 43

Levies Omitted from Rolls as at December 31st, 1914.

By-law 389, Detroit Street Sewer:	
Pt. Indian Reserve, J. N. & J. C. Mullen, omitted 1913 roll	$18 10
Pt. Lot O. & P., Plan 43, A. Osborne, not assessed 1914, 35 ft.	2 34
W. of Peter, N.E. Pt., E. Dupins, connection, not on 1914 roll	1 88
By-law 418, Detroit Street Extra:	
Pt. Lot O. & P., Plan 43, A. Osborne, not assessed 1914	19
By-law 399, Bedford and Park Sewer:	
Pt. Lot 10, W. Bedford, W. Gauthier, not assessed 1913	7 08
Pt. Lot 17, W. Bedford, L. Jacques, omitted 1914	1 78
By-law 419, Bedford and Park Extra:	
Pt. Lot 10, W. Bedford, W. Gauthier, not assessed 1913	48
W. of Peter, E. Pt. 5, Mrs. A. Jolobois, not on 1914 roll	45
W. of Peter, W. Pt. 5, A. Reaume, not on 1914 roll	52
E. Bedford, E. Pt. 5, Jule Robinet, not on 1914 roll	89
W. Peter, E. Pt. 4, F. Haggart, not on 1914 roll	34
W. Peter, W. Pt. 4, E. Lassaline, not on 1914 roll	89
E. Bedford, W. Pt. 4, John Spiers, not on 1914 roll	1 53
E. Bedford, S. Pt. L. 22, G. Redpath, not on 1914 roll	11
By-law 441, Askin Avenue Sewer:	
Plan 51, Lots 27, 28, 29, sewer connections omitted 1914	2 44
By-law 458, Peter and Park Sewer:	
Plan 624, Lot 3, John Story, omitted 1914	3 70
E. Victoria, Sub. G., John Common, Detroit sewer, N. Pt. Lot 33, 34, 35, 36, omitted 1911	3 35
Total	$46 07

Outstanding Orders as at December 31st, 1914.

General Account.

No. 1178	Bursar Toronto University, B. of H.	$37 75	
" 1178	A. Master, B. of H.	50 00	
" 924	*Municipal World*, pty.	4 92	
" 1138	*LeProgres*, Pty.	40 00	
" 1140	*LeProgres*, Pty.	20 00	
" 1156	Sandwich, Windsor & Amherstburg Ry., light	230 00	
" 1157	Sandwich, Windsor & Amherstburg Ry., light	5 98	
Pt. 1168	T. Chick & Co., repairing walks, 1913	207 88	
" 1031	J. Renaud, roads	3 00	
" 1057	Jos. Lucier, roads	5 00	
" 1128	F. B. Janisse, roads	10 00	
" 1129	Isreal Pare, roads	10 00	
" 1042	O. Harwood, fire	2 00	
" 1086	O. Harwood, fire	1 50	
" 1089	A. McKee, salary and allowance	100 00	
" 1138	C. F. Pequegnot, Miss	4 00	
" 1112	Hotel Dieu, Chanty	332 75	
" 1113	Hotel Dieu, Chanty	45 00	
" 1133	N. Pelin, salary	16 00	
			$1,125 78

Local Improvement.

Pt. 1168	T. Chick & Co., Sandwich Street pavement	$400 00	
" 1169	T. Chick & Co., balance, 5 per cent. Sandwich Street pavement	1,398 91	
			$1,798 91
	Total		$2,924 69

Liability for Notes Outstanding as at December 31st, 1914.

1914.		
Aug. 8.	Soper & Dupius, B.L. 534, Silex walks, Soper Ave., etc., 3 mos at 7%	$1,876 23
July 14	Chick Constn. Co., B.L. 535, pavement, Soper Ave., etc., 6 mos., at 6%	25,327 90

Sep. 12	Chick Constn. Co., B. L. 535, pavement, Soper Ave., etc., 6 mos., at 6%	$5,870 46
Oct. 9	Chick Constn. Co., B.L. 536, water mains, Soper Ave., etc., 6 mos., at 6%	8,453 93
Sep. 12	Chick Constn. Co., B.L. 537, sewers, Soper Ave., etc., 6 mos., at 6%	8,208 82
		$49,737 34

Interest is not computed, but has since been paid and charged to Local Improvement. If calculated it would be a Local Improvement liability and an asset of the town, as the advances to local improvements would be that much more.

Commuted Taxes as at December 31st, 1914.

				Annual Levy.
By-law 485	Pavement, Sandwich and Main streets, pt. Lot 3, E. side	$120 88	1914	$16 04
" 440	Sewer, Bedford street, N. half Lot 5	59 83	1912	4 80
" 441	Sewer, Askin avenue, Lots 5 and 6, Block A.	62 80	1912	5 06

The liability for which continues till all debentures are paid as follows:—

Liability as on December 31, 1912	$118 06
" " " " 1913	113 36
" " " " 1914	218 86
" " " " 1915	203 02
" " " " 1916	186 70
" " " " 1917	169 89
" " " " 1918	152 58
" " " " 1919	134 74
" " " " 1920	116 36
" " " " 1921	97 44
" " " " 1922	77 95
" " " " 1923	57 88
" " " " 1924	51 38
" " " " 1925	44 68
" " " " 1926	37 77
" " " " 1927	30 66
" " " " 1928	23 34
" " " " 1929	15 80
" " " " 1930	8 02

Debenture Liability as at December 31st, 1914.

General Debentures.

By-law						Principal Unpaid.
118	Waterworks issue	1891	Last maturity,	1921....	$5,645 76	
175	" "	1896	" "	1926....	2,306 37	
422	" "	1911	" "	1931....	4,523 33	
460	" "	1913	" "	1933....	6,788 34	
507	" "	1914	" "	1934....	5,000 00	
246	Queen's Dock	1900	" "	1915....	216 20	
470	Town Dock repair	1913	" "	1933....	6,788 34	
420	3 cement bridges	1911	" "	1921....	974 18	
421	Town Hall	1911	" "	1931....	9,046 60	
469	Town Hall, extra	1913	" "	1923....	2,761 48	
286	Silex walk	1902	" "	1922....	2,972 44	
339	" "	1906	" "	1926....	4,206 03	
359	" "	1908	" "	1928....	6,287 13	
468	" "	1913	" "	1933....	4,848 83	
						$62,365 03
519	Public School	1911	" "	1944....	58,000 00	
						58,000 00

	Local Improvement.						
321	Huron Line sewer	1905	"	"	1925....	$2,819 41	
329	Weber drain	1905	"	"	1915....	76 95	
330	Dobson drain	1905	"	"	1915....	86 24	
331	Grand Coulee drain	1905	"	"	1915....	143 34	
389	Detroit sewer	1910	"	"	1930....	19,140 26	
399	Bedford and Park sewer	1910	"	"	1930....	24,792 88	
418	Detroit sewer, extra	1911	"	"	1915....	127 58	
419	Bedford and Park, extra	1911	"	"	1919....	671 84	
440	Bedford sewer	1912	"	"	1932....	4,645 76	
441	Askin sewer	1912	"	"	1932....	8,812 88	
458	Peter and Park sewer	1912	"	"	1932....	11,723 28	
485	Pavem't, Sandwich & Main	1914	"	"	1924....	28,165 78	
492	Soper sewers	1914	"	"	1929....	30,722 85	
518	Water mains, Sandwich St.	1914	"	"	1921....	897 50	
							$132,826 55
	Total						$253,191 58

SILEX WALKS ACCOUNT, AS AT DECEMBER 31ST, 1914.

1914.		Voucher.		
Mar. 14	A. G. Hutchinson, note for walks	317	$285 20	
July 28	W. Gray, inspection	570	60 00	
Aug. 1	J. Benson, work	577	5 50	
Aug. 18	W. Gray, inspection	614	75 00	
Sep. 15	Caldwell Sand & Gravel Co., 80% of work	677	6,566 26	
Sep. 15	T. Chick, Main street	666	310 54	
Sep. 29	O. McKay, 3% walks laid by Caldwell	730	246 23	
Oct. 27	Caldwell Sand & Gravel Co., extras	834	36 50	
Oct. 27	W. Gray, inspection	835	25 50	
Oct. 27	R. E. Cade, inspection	836	15 00	
Oct. 30	Caldwell S. & G. Co., balance 1914 walks	872	1,641 56	
Sep. 9	H. Bondy, work on sidewalks and crossings	697	487 44	
Nov. 10	H. Bondy, work on sidewalks and crossings	914	1,045 29	
Dec. 19	H. Bondy, work on sidewalks and crossings, bal.	1099	287 93	
Aug. 8	Proceeds By-law 468 of 1913 transferred to Selix Walks			$4,942 28
	Balance			6,145 67
			$11,087 95	$11,087 95
1914.				
Dec. 31	Debit balance		$6,145 67	
	Outstanding order part of 1168. T. Chick		207 88	
			$6,353 55	

STREET OPENING DISBURSEMENTS.

AS AT DECEMBER 31ST, 1914.

1913.		
Dec. 16	H. Fuchs, land, Wyandotte Street	$750 00
" 18	J. Aubin, Wyandotte Street	792 00
" 18	Jane Master " "	50 00
1914.		
Jan.	C. Stickley, Wyandotte Street	162 00
"	E. B. Goodwillie " "	50 00
"	E. B. Goodwillie, " "	550 00
April	Thos. Goodwillie, " "	12 50
July	E. Renaud, Grading, Wyandotte Street	250 00
August	E. Renaud, " " "	115 67
"	E. Renaud, " " "	99 75
"	O. McKay, plans, Wyandotte Street	32 00
Dec.	Assumption College Land, Wyandotte Street	1,600 00
"	R. McKee, work on subdivision	400 00
"	R. McKee, supervision	219 03
		$5,082 95

PUBLIC SCHOOL BOARD ACCOUNT.

As at December 31st, 1914.

1910.			
Jan. 20	To D. Tasker, rates of 1909	$2,000 00	
" 20	By rates on resident and non-resident roll, 1909		$2,001 58
" 20	By rates on resident and non-resident roll, 1910		2,008 16
Dec. 22	To D. Tasker, part 1910 rates	804 55	
1911.			
Mar. 30	To D. Tasker, part 1910 rates	1,200 00	
" 30	By rates on resident and non-resident roll, 1911		3,628 07
1912.			
Jan. 4	To D. Tasker, part 1911 rates	2,000 00	
June 29	To D. Tasker, " " "	1,621 12	
Dec. 14	To D. Tasker, " 1912 "	1,000 00	
	By rates on resident and non-resident roll, 1912		3,391 58
1913			
April 7	To D. Tasker, part 1912 rates	2,338 00	
Dec. 16	To D. Tasker, " 1913 "	1,800 00	
	By rates on resident and non-resident roll, 1913		3,539 33
1914.			
April	To D. Tasker, part 1913 rates	1,735 12	
July	To registration fee by-law	2 00	
Sept.	To Ont. Ry. & Mun. Board validating by-law	50 00	
Nov.	To registration fee by-law increasing int. rate	2 00	
1913.			
August	To Record Pub. Co., publishing $75,000 by-law	85 20	
"	To *Le Progres*, printing ballots	3 00	
"	To election expense submitting by-law	53 15	
1914.			
	By rates on 1914 roll		6,317 73
Dec. 31	Government grant (paid to School Board, 1915)		93 00
Dec.	To D. Tasker, part 1914 rates	3,317 73	
Dec. 31	Balance due School Board	2,967 58	
		$20,979 45	$20,979 45
1914.			
Dec. 31	Balance at credit of P. S. Board which includes $93.00 Government grant		2,967 58

The expenses of by-laws should be provided for in the levy on roll of 1915, unless deducted from previous levies.

ARREARS OF TAXES.

As at December 31st, 1914.

North C. Road, Pt. Lot 3, 1 acre	$6 92
" " Pt. Pk., Lot 1 x 2, 14 2/10 acres	47 38
" " Pt. Pk., Lot 2, 17 acres	51 39
" " Pt. Pk., Lot 3, 23 acres	61 22
Con. 1, Sub. 65, Bk. C. Lots 86 and 87, 50 x 104	1 39
" Sub. 65, Bk. C. Lots 8, 9, 10, 75 ft.	1 74
" Sub. 65, Bk. C, Lot 100, 25 x 101	96
" Sub. 66, Lot 29, W. of Ry. Ave., 58 x 176	3 55
" Sub. 65, Bk. D, Lot 66, 25 x 104	35
" Sub. 66, South London, Lot 33, 55 ft.	4 50
" Sub. 66, South London, Lot 39, 52 ft.	4 50
" Sub. 66, South London, Lot 51, 52 ft.	4 50
" Sub. 66, South London, Lot 57, 52 ft.	4 50

Con. 1, Sub. 66, South London, Lot 59, 52 ft.	$4 50
" Sub. 66, Lot 23, 50 x 120	12 98
" Sub. 59, Euclid Ave., Lot 43, 50 ft.	11 67
" Sub. 59, W. Quamby, 800 ft. to River	196 15
West Peter, W. Pt. of 6, 108 x 208	11 55
" N. ½, S. ½ of 18, ¼ acre	14 63
" N. ½ of 23, ½ acre	3 09
" S. ½ of 17, 104 x 208	19 40
" S. ½, N. ½ of 17, 104 x 104	
East Peter, Pt. Bk. A, South C Rd., ¾ acre	42 26
East Peter, Pt. Bk. A, South C Rd., ¼ acre	27 50
East Peter, Lot 3, 208 x 208	11 09
East Bedford, S. ½, N. ½ of 10, 52 x 208	45 58
" N. Pt., S. ½ of 16, 40 x 200	35 32
" E. ½, S. ¼ of 14, 52 x 104	13 17
" N. Pt. of 7, 84 x 208	18 89
" N. Pt. of 17, 168 x 208	21 13
" E. ½ N. ¼ of 4, 52½ x 104	15 25
" N. ¼ of 15, ¼ acre	23 70
" N. Pt. of 23, 138 ft.	59 86
" S. Pt. of 22, 13 ft.	97
West Bedford, N. Pt. of 7, 26 x 208	27 09
" S. ½, N. ½ and N. Pt., N. ½, S. ½ of Lot 10, 56 x 208	23 39
" S. ¾, N. ½ of Lot 7, ⅜ acre	106 24
" Lot 20, 208 x 208	65 26
West Main St., Pt. N., Pt. Ind. Res., 8 ft. River	10 79
" Ind. Res., Lot 2, 45 x 156	5 91
" N. Pt. Ind. Res., 50 ft.	304 88
West Gerardot, N. Pt. of Lot 4, ½ acre	1 39
West Russell, E. Pt. S ¼ of 25, 52 ft.	4 85
" Pt. of 26, Store	9 22
" S. Pt. of 16, 116 ft., River	35 27
" Rear Pt. M, Pt. N. ½ of 16, 60 ft., River	9 32
" Pt. B, South of Canal, 198 ft. to River	53 46
" N. Pt. of 17, 156 ft. to River	63 00
" W. Pt. of 17, 52 ft. to River	19 15
" Sub. 2, Lot 4, 58 ft. to River	84 90
" Sub. 3, Lots 5 and 6, 208 ft. to River	
" Sub. 4, Pt. of 7, 39 ft. to River	
" N. ½, N. ½ S. ½ 13, 26 ft.	8 36
East Russell, Lot 25, 208 x 208	34 67
" S. Pt. of 7, 195 x 208	89 03
West Cross, Pt. of 4, 41½ x 208	64
" Lot 1, 1 acre	2 65
" Lot 2, 1 acre	2 65
" Lot 3, 1 acre	2 65
" Lot 4, 1 acre	2 65
East Cross, Lot 1, 1 acre	9 31
" Lot 2, 1 acre	9 31
" Lot 3, 1 acre	9 31
" Lot 4, 1 acre	9 31
East Back S.W. Pt. of F, 12 acres	43 55
West Back, Lot 1, 1 acre	3 31
" Lot 2, 1 acre	3 31
" Lot 3, 1 acre	3 31
" Lot 4, 1 acre	3 31
South Pagot, Sub. H, Lot 2, 1 acre	48 22
West Hand, Sub. G, N.E. Pt. of 56, 39½ ft.	4 62
South Mill, Sub. G, Lot 2, 1⅓ acres	92 77
East Victoria, Sub. G, Lots 33, 34, 35, 36, 264 ft.	3 21
N. Huron, Sub. D, N. Pt. of 185 and 186, 33½ ft. each	31 94
West Baby, P. 548, Lots 58, 59, 60, 100 x 100	2 08
Total	$2,025 88

STATEMENT OF EXEMPTIONS UNDER THE ASSESSMENT ACT,

As Furnished by the Assessors, 1915.

Roll No.			
1996	R. C. School, Sandwich, Lot 2, W. Peter 208/208		$7,875 00
1997	R. C. School, Sandwich, W. ½ Lot 2, E. Bedford, 104/208		2,200 00
1998	R. C. Assumption College, Sandwich, pt. of 63, Con. 1, 9 acres		79,500 00
1999	R. C. Assumption Church, Sandwich, pt. of 63, Con. 1		60,000 00
2000	R. C. Assumption Church, Sandwich, pt. of 63, Con. 1, burying grounds		3,000 00
2000½	R. C. Corporation, London, as follows:—		16,400 00
	No. 236, Rev. Alf. Cote, Con. 1, pt. of 63, 283/River	10,300 00	
	No. 237, Rev. Peter Chalindand, Con. 1, pt. 63, between London St. Rectory and Sandwich St. 283 ft.	3,900 00	
	No. 238, R. C. Corporation, London, Con. 1, pt. 63, ½-acre	2,200 00	
2001	Public School, Sandwich, Lot 9, West Bedford, 208/208		43,200 00
2002	English-French School, Sandwich, S. Mill, Sub. G., Lot 2, 1½ acres		4,200 00
2003	St. John's Church, E. Bedford, Lot 9, 208/208		7,200 00
2004	St. John's Church, W. Peter, Lot 9, 208/208		1,800 00
2005	St. John's Church, W. Bedford, S. pt. N. ½ of 8, 52/104		775 00
2006	St. John's Church, W. Bedford, E. pt. N. pt. S. ½ of 8, 52/104		3,250 00
2007	Methodist Church, W. Bedford, S. pt. Lot 10, 100/108		5,600 00
2008	Baptist Church, W. Peter, Lot 22, 220/208		2,800 00
	County of Essex, as follows:—		
2010	Court House, gaol, gaoler's residence, and treasurer's office, E. Bedford, S pt. of 7 .....234/208		80,000 00
2011	Registry Office, E. Bedford, S. pt. of 8		34,500 00
2012	Garden lot, W. Peter, Lot 8, 208/208		2,000 00
2013	Town Hall, E. Bedford, N. pt. of 7, 84/108		16,100 00
2014	Fire Hall, S. Mill, E. pt. W. ½ of 5, 52/104		1,200 00
2015	Dom. Govt., fish hatchery, W. Euclid, 32, 33		3,500 00
2016	Dom. Govt. Post Office, E. Bedford, W. ½, N. ½ of 5, 52/104		19,000 00
	Total		$394,100 00

Collector's Settlement, 1913 Tax Roll.

To total roll		$38,807 45	
To Interest		185 38	
By Cash collected, 1913			$30,547 00
" " " 1914			4,991 00
" " " 1915			940 47
" Amount returned to treasurer, April 19, 1915:—			
Against lands	$2,404 81		
Against business and income	57 56		
Against duplicate assessment	51 99		
			2,514 36
		$38,992 83	$38,992 83

Collector's Settlement, 1914 Tax Roll.

To Total roll		$48,798 47	
" Interest		231 14	
By Cash collected, 1914			37,445 47
" " " 1915			5,614 98
" Amount returned to treasurer, April 30, 1915:—			
Against lands	$5,954 72		
Against business	8 40		
Against duplicate assessment	7 04		
			5,970 16
To Amount due collector, overpaid		1 00	
		$49,030 61	$49,030 61

BOARD OF WATER COMMISSIONERS.

Assets and Liabilities.

As at December 31st, 1914.

Assets.

Water rates, arrears		$481 17
Water rates, 4th quarter, 1914		1,150 20
By-law 507, balance due on water main debentures		109 40
By-law 518, balance due on water main debentures		843 65
Buildings, tools and implements		331 46
Home Bank of Canada, balance	$2,962 73	
Cash on hand	109 20	
		$3,071 93
		$5,987 81

Liabilities.

Arthur Reaume	$5 90
Municipal World	3 42
Ontario Railway and Municipal Board	30 00
Merlo, Merlo & Ray	1,049 42
Le Progres	3 50
Acme Hardware Co.	5 70
H. P. Hutchinson	2 50
Jno. McLeod	46 75
Water Com., Windsor, Sept., Oct., Nov., Dec.	1,291 67
E. F. Liable	3 50
A. Guenot	1 50
Ernest Renaud	36 18
Gartshore, Thompson Pipe & Foundry Co.	747 30
Home Bank of Canada, demand note, Sept. 18, 1914	1,000 00
Home Bank of Canada, interest 6%, demand note, Sept. 18, 1914, to Dec. 31, 1914	18 74
	$4,246 08
Surplus assets over current liabilities	1,741 73
	$5,987 81

No provision made on these statements for probable discount or doubtful accounts in arrears.

No inventory of material on hand taken.

PRO FORMA ENTRY FOR 1914 TAX ROLL, SHOWING PROPER ENTRIES TO BE MADE IN TREASURER'S JOURNAL TO BE POSTED IN HIS LEDGER WHEN COLLECTOR'S ROLL IS HANDED OVER TO THE COLLECTOR.

Collector of taxes, 1914, total of roll	$48,798 47	
Dr. to Sundries:—		
County rate as per county requisition		$1,861 85
Public School Board, on roll		6,317 73
Separate School Board, on roll		3,735 61
General funds, on roll		15,913 22
Debenture redemption account to meet following debentures levied for on roll of 1914		20,970 06
	$48,798 47	$48,798 47

By-Law.

321	Huron Line Sewers	$330 57
329	Weber Drain	80 80
330	Dobson Drain	90 54
331	Grand Coulee Drain	150 51

389	Detroit Sewer	$1,703 78
399	Bedford and Park Sewer	2,206 95
418	Detroit Sewer, extra	133 96
419	Bedford and Park Sewer, extra	155 17
440	Bedford Sewer	397 45
441	Askin Sewer	753 91
458	Peter and Park Sewer	1,002 89
485	Sandwich and Main Pavement	3,736 68
492	Soper Sewer	3,065 79
118	Waterworks	975 77
175	"	260 21
422	"	401 22
460	"	561 70
507	"	418 40
518	"	157 94
246	Queen's Dock	224 85
470	"	561 70
420	Cement Bridges	168 36
421	Town Hall	802 43
469	"	388 52
286	Silex Walk	441 49
339	"	461 25
359	"	615 00
468	"	401 22
161	Plank Walk, last levy	321 00
	Total	$20,970 06

Cost of this audit, $851.30.

TOWNSHIP OF WEST NISSOURI PROVINCIAL GOVERNMENT AUDIT.

Report of Special Inspection, Audit and Examination of the Books, Vouchers and Moneys of the Municipal Corporation of the Township of West Nissouri in the County of Middlesex, Province of Ontario, Dominion of Canada.

Upon the appointment by the Provincial Municipal Auditor, confirmed by an Order-in-Council approved by His Honour the Lieutenant-Governor of the Province of Ontario, the 20th day of May, 1915, A. F. Falls, Chartered Accountant of the City of Toronto, Ontario, was instructed and empowered to make an inspection, audit and examination of the books, accounts, vouchers and moneys of the Municipal Corporation of the Township of West Nissouri, under the provisions of sub-section 3, sec. 10, chapter 200, R.S.O. 1914.

In pursuance of the said authority and instructions, the said A. F. Falls, Chartered Accountant, hereby reports that he has made an inspection and audit of the various accounts of the said Corporation.

The Audit is made upon the petition of certain ratepayers addressed to the Provincial Municipal Auditor.

The petition requests that the examination be made of the Township books for the past four years and the accounts of the Continuation School since its commencement, for the following reasons:

That no intelligent account has been given by the Municipal Council of the Corporation of the Township of West Nissouri or by the Trustees of the West Nissouri Continuation School Board of the moneys received and expended by the said Municipal Council for or on account of the said School, and that enquiries made by ratepayers at the last municipal election were not answered to the satisfaction of the ratepayers enquiring.

Scope of the Audit.

The inspection and examination under the authority of the Order-in-Council covers the accounts of the municipality from the year 1911, including the Assessment and Tax Rolls, Vouchers, School and General Accounts, as well as the accounts of the West Nissouri Continuation School from its commencement.

James H. Davis has been Clerk during the whole period covered by this audit.

M. N. Wright was Treasurer for the year 1911, since which time James H. Davis has filled the position of Treasurer as well as Clerk.

W. N. Wright was Assessor for the years 1911, 1912 and 1913.

E. J. McMartin was Assessor for 1914 and was again appointed for 1915.

A. Bailey held the position of Collector for the entire period covered by this audit and is again appointed for the year 1915.

In conformity with my usual custom, a public meeting was called on July 22nd, 1915, and the ratepayers invited to ask questions, make complaints or prefer charges in connection with any matters pertaining to the affairs of the Township.

The meeting was well attended and a number of questions were asked. It was evident that the subject of most interest to the ratepayers was the West Nissouri Continuation School. No ratepayers entered any formal complaints or charges. Questions that were asked by ratepayers at the meeting and at other times during the progress of the audit were answered.

Assessment Rolls.

In none of the assessment rolls under review were any entries made by the assessors of the number of days statute labor for which each person is liable under the Township By-law. This necessitates the work neglected by the Assessor being done by the Clerk.

In the years 1911 and 1914 some descriptions of property were entirely omitted from the Roll. These were later corrected by the Clerk and included in the Tax Roll.

Changes by Court of Revision are properly recorded in the minutes; the changes in the Assessment Roll are initialed by the Clerk.

The christian names of females assessed should be written in full in both Assessment and Tax Rolls. In some cases the initials only appear.

Tax Rolls.

These are carefully prepared and properly recapitulated at the end of the Roll. The way the work is done reflects credit on the Clerk.

The Council exceed the powers given them in the Act by extending the date for the return of the Roll beyond February 1st.

There are no arrears of taxes. All tax rolls for the years under review have been returned to the Treasurer collected in full.

In this Township, as is usually the case, the delinquent taxpayers include some who are well able to pay at an earlier date.

The attention of the Council was called to the advisability of passing a by-law similar to the one passed some years ago, imposing 5 per cent. on all unpaid taxes on December 15th.

On August 4th, 1915, a by-law was passed by the Council as indicated above. Had such a by-law been in force in 1914 the note in the bank could have been paid

off and the Treasurer would have had cash on hand, instead of showing a note unpaid and an overdrawn bank account with over $13,000.00 uncollected taxes at the end of the year 1914.

The Clerk.

The minutes of meetings of the Council are recorded, giving details of nearly all orders passed at the Council meetings; orders are signed by the Clerk and Reeve. There are a few orders issued between Council meetings signed by the Clerk and Reeve which did not appear in the minutes. All orders issued should be recorded.

The by-laws are written on separate sheets signed and sealed. There never has been any by-law book kept in the Township, in which the by-laws are transcribed. The Clerk was not aware that it was necessary to have the by-laws transcribed in a by-law book. He has now procured a book and will copy into it the by-laws for some years back and, in future, write them in as passed.

The Collector's Roll is carefully prepared and properly recapitulated under the heading of each levy as well as the amount placed on the roll for each school.

Treasurer.

In 1912 the method of commissioners of divisions issuing orders for work or material on the Treasurer was discontinued. All orders for payment of labor, material and supplies purchased, are passed by the Council and signed by the Clerk and Reeve. The Treasurer countersigns the orders which authorize the bank to pay and charge to the Township account.

Debentures.

The only debentures outstanding are for drains, S.S. No. 6 and Police Village of Thorndale for Hydro. The issues of drain debentures only cover the ratepayers' portion; the Township commuting any charge against the municipality for roads.

Orders.

All orders for the payment of money by the Township for work performed or material furnished are passed by the Council and signed by the Reeve and Clerk.

Written accounts rarely are furnished for work on roads, grading, gravelling or for gravel purchased. Nearly all orders for payment of this nature are written out by the Clerk at the Council meetings from verbal report of the members of the Council. All the record of these transactions that exist in the Township are the particulars that are written on the order for payment and in the minutes authorizing payment. In recent years proper endorsement of orders has been insisted on by the bank, stopping the improper procedure, which occasionally happened, of Councillors endorsing for payees.

Members of Council.

I do not attach any blame to the present officers or members of the Council for some of the conditions that exist, as the present methods have been evolved from the past.

Written accounts should always be presented to the Council for services or material furnished the Township with the name of the parties to whom the amounts are payable. These accounts should be filed by the Clerk for future reference and be checked by the auditors. Members of the Council should furnish a written account for any services performed for which they are remunerated.

Not a single written account has been found on file from any member of the Council during the past four years, for any amount they have drawn for services. Amounts have been drawn for award drains, commission on bridges and commission on drains without any record of what dates or what time was actually spent on the work. This should be discontinued and remedied.

Members of the Council have yearly been appointed Commissioners of the four divisions into which the Township is divided, the Reeve being Commissioner at large.

Some years a motion was passed appropriating $300.00 to be expended for grading and gravelling in each division; occasionally a special amount was voted for work on town lines or at some special place where work was needed to be done.

These appropriations were merely a form as they were not lived up to and the amount does not seem to have had any influence or control on the expenditures of the Commissioners. For instance, in 1913 $300.00 was appropriated for each division for grading and gravelling. In the printed audit report for 1913 each Commissioner is shown to have expended over $600.00 in his division, this, however, included some items not under the head of grading or gravelling, but there was paid out besides $690.02 for gravel most of which should be charged to the divisions.

The Councillors have got into a very lax and unbusinesslike way of conducting the affairs of the Township, each Commissioner acting in his division and expending whatever he thought it needed without any recorded authority of the Council. For all of these amounts there very rarely appears any written account or statement of any of the money expended, except what is mentioned on the order issued at the Council meetings on the oral report of the Councillor when the order for payment is asked for.

It is not to be wondered at that ratepayers complain that they cannot get information regarding Township affairs when the affairs are conducted in the way indicated above.

There is no by-law regulating the payment of Councillors. A motion in 1913 provides for payment of $3.00 per day or $2.00 for half day attending Council meetings. It has been customary for years to pay the Commissioners of divisions $30.00 each yearly and the Reeve from $55.00 to $70.00 yearly without any by-law or motion, except the motion authorizing that the order be issued at the last Council meeting in the year. It has been brought to the attention of the members of the Council that this is not in accordance with the Act.

No record appears of any estimate of expenditures before striking the annual rate. The Township rate has been the same each year for the four years under review.

In examining the audit reports of the County of Middlesex, I find that some members of the Council have been paid for services as Commissioners on County roads, for overseeing bridges or for work performed. This is contrary to the Improvement of Highways Act, Sec. 10, Chapter 40, R.S.O. 1914, and for which they might be disqualified.

Accounts With Other Townships.

West Nissouri has boundaries adjoining five different Townships with all of which there are transactions in connection with expenditures on the town-lines.

There has been no stated period for settlements with other Townships, some of the accounts running for years without an adjustment.

In a number of instances each Township interested has paid its half of material and labor on Town-line work, but, in some cases all the expense is paid by one Township and a notation made that half is to be contributed by the other. When orders are issued they sometimes include with items that are expended on the town-line, items which are not town-line expenditures.

It has not been customary for Councillors to submit written reports or accounts of work done in the Township or on the town-lines, but, by verbal report at Council meetings orders are issued for all work done or material used without any written particulars on file to check the payments against. The lack of information makes it impossible to trace some items.

Settlements were made in 1914 with N. Dorchester and London Townships. Blanshard and Biddulph Township lines had work done on them under J. H. Smibert, Commissioner, for which payment was made in full by West Nissouri; the half of which has not yet been refunded. These Townships have also had work done and paid for it in full. East Nissouri has been corresponded with and an account rendered for unsettled items which appear in the Asset and Liability Statement.

No ledger has been kept in West Nissouri so that accounts for expenditures for which other municipalities should contribute, unless mentioned on the orders issued and signed by the Reeve and Clerk in payment for the material and labor, would be overlooked and never collected from the other Township.

In the ledger now provided, accounts have been opened for each of the Townships in connection with which town-line expenditures are made, so that any items due from other Townships will in future be charged direct to them and not to the Commissioners' divisions or roads and bridges account as has been the custom in the past.

For some years the work on Governor's Road from the 2nd Concession to the easterly boundary of the Township has been performed by North Dorchester, each Township agreeing to contribute half the expense. An appropriation of $100.00 a year is usually made for this, accounts having been rendered regularly by North Dorchester Township for this work, and on November 24th, 1914, the 1914 account for this was paid by West Nissouri.

All the other town-line work is done, as seems necessary to the Commissioner, without a resolution of the Council, sometimes by one township, sometimes by the other, usually each paying half. It would be in the interests of all Townships if the Commissioners of both Townships would agree when work is done that each Township would pay the contractor their share. The attention of the Council was called to town-line expenditures, so that in future each Township could pay half and avoid disputes.

Schools.

The Secretary-Treasurers of each Public School Section and Union Public School Section were asked to bring their cash and other books to Thorndale, Ont. All complied with the request.

All money paid over by the Township Treasurer to School Sections was properly accounted for.

None of the Secretary-Treasurers were under bond.

In some instances bank accounts are not kept in the name of the School Sections.

Interest on School money in banks was entered in the cash book.

In a few instances the Secretary-Treasurer received no remuneration for his services.

Officers' Bonds.

The Collector's bond is in the Treasurer's hands.

The Treasurer's bond is deposited in the bank. It is for $15,000 signed by himself and four others and is properly executed.

Statute Labor.

Some years ago the Township commuted all Statute Labor by collecting it on the roll. This was changed by a vote of the ratepayers, reverting to the old system of performing statute labor.

The Township is divided into 88 beats for which pathmasters are appointed and road lists furnished them. The road lists are distributed to the pathmasters by the councillors. Frequently, the lists are not returned to the Clerk at all, while some of them are not returned till after the tax roll has been completed and unperformed labor in that way escapes being placed on the tax roll. One 1914 list was returned in August, 1915. The road lists do not always bear the date of return to the Clerk and in the four years under review only one list had the declaration of the pathmaster. The Clerk states that he uses every effort to get the lists returned, even telephoning the pathmasters who had failed to return their lists.

The Township is not getting the full benefit that it should from Statute Labor. If the money was collected on the roll as it is for the Police Village of Thorndale, the rest of the Township would derive more benefit than under the present system. A statement of Statute Labor omitted from the 1914 roll is attached; these should be placed on the 1915 roll unless certificates are produced that the work has been performed. Statute Labor is not properly enforced with the result that many evade paying for or performing Statute Labor who are required to do so under the by-law of the Township and the Act, but escape by the lax way in which the by-law and law are administered.

At the Council meeting on August 4th, 1915, a ratepayer on list No. 12 stated he had not performed his Statute Labor for 1914 in 1914; the list was returned on May 6th, 1914, with all work marked performed. The work has since been done in 1915. If declarations were enforced this would not occur. Every year, from forty to fifty persons not assessed do no Statute Labor and are not compelled to do it by the pathmasters.

Township Property.

The Township does not own any land, Township Hall or any gravel pits. The only property they possess is furniture consisting of a table and a bookcase, a few small road scrapers and a road grader.

The Council meetings are held in Harding's Hall, Thorndale, Ont., which is leased for that purpose at a rental of $45.00 per year.

Award Drains.

There are a number of awards and agreements under the Ditches and Watercourse Act in this Township, part of the expense of which has been paid out of the general funds of the Township, instead of by the parties interested and benefited.

F. W. Farncomb was appointed Engineer of the Township under By-law 83, July 25th, 1894; his fees were fixed at $5.00 per day and expenses. In his awards he only inserts his own fees for the report and states by whom and in what proportion they are to be contributed. He adds the following clause: "Clerk's fees and cost of inspection required by Statute to be borne and paid in the same proportion." The result has been that any fees paid to the Clerk and the Engineer for inspection, unless where work is sold by the Engineer, have been charged to the general funds of the Township, instead of being paid by the parties benefited.

Sub.-Sec. 3, Sec. 16, Chap. 260 of Ditches and Watercourse Act states: "That the Engineer make his award in writing, Form 6, specifying the location, etc., and stating the amount of his fees and the other charges and by whom they shall be paid."

Form 6 above referred to states:

"The fees and the other charges attendant upon and for making this award are (here give fees and other charges, including Clerk's fees in detail, amounting in all to $.....), which shall be borne and paid as follows: (state by whom and by what land respectively)."

Section 5, Chap. 260, states:

(1) "The Council of every local municipality shall by By-law, Form I, appoint an Engineer to carry out the provisions of this Act and shall continue an officer until another Engineer is appointed in his stead."

(2) "The Council *shall* also by by-law provide for the payment to the Clerk of the Municipality of a reasonable remuneration for services performed by him in carrying out the provisions of this Act, and shall also by by-law fix the charges to be made by the Engineer for services performed by him under this Act."

No by-law was passed fixing the remuneration of the Clerk till August 4th, 1915, after the attention of the Council was called to the conditions stated above. It has been customary for the Council to pay the Clerk for services for award drain out of the general funds, but it was never collected from persons benefited.

The minutes of the Council meetings do not record any action or authority to the members of the Council to have work done under the Awards or Agreements. The custom has been for the Reeve, verbally, to instruct the Councillor in whose division the drain is located, to have the Township's portion done; the Councillor getting the work done by agreement without tender.

There is nothing at all in the minutes about repair of Township's share of award drains, only the order for payment of the work, with a possible exception where complaint was made to the Council by a ratepayer that the drain needed repair.

Owing to the way the Engineer made his awards, there has been paid out of the general funds of the Township yearly money that should have been contributed by the parties who derive the benefit. This has been remedied for the future by the Council passing a by-law on August 4th, 1915, and instructing the Clerk to notify the Engineer.

A list of expenditures on Award drains which are to be collected from the County of Middlesex and from ratepayers on 1915 tax rolls accompanies this report.

Accounts.

The manner in which the accounts are divided in the printed audit report does not enable the ratepayers or even the members of the Council to tell how much any member of the Council as Commissioner of his division has spent against his appropriation.

Items that do not apply to grading or gravelling are entered and expenditures for gravel appear in another account. This was discussed with the Council who had no objection to the Treasurer changing the method of keeping the accounts. It was suggested keeping a town-line account to which expenditures on all town-lines would in future be charged. The accounts of each Commissioner only to be charged with gravelling and grading for which an appropriation is made. Any road ditching, work on award drains, repair of bridges or other expenditures in divisions, outside of gravelling and grading, to be authorized by the Council before the work was let; the amount expended to be charged to Road and Bridges Account.

No ledger or journal were used in keeping the Township accounts in the past. These books have now been provided and the opening entries made for the various accounts to agree with the statement contained in this report. By the authority of the resolution of the Council, the Treasurer was shown how to bring his books up to date, so that in future the accounts and affairs of the Township should be carried on in the books of the Township in a more businesslike manner than previously.

The standing of any account should be easily ascertained at any time by referring to the account in the Treasurer's ledger.

County Roads.

Under County By-law 601, passed December 6th, 1907, certain sections of roads in West Nissouri were assumed on April 1st, 1908, as County Roads.

The description of the sections of roads in the by-law printed in Middlesex County Council, December sessions 1907, describes one section as terminating at Concession 5 and 6, being Kelley's siding on the G.T.R. The County Engineer in reply to a request to describe what constituted the County roads in West Nissouri, enclosed that portion of the by-law describing County roads in West Nissouri in the printed By-law No. 601, cancelling with his pen the last part of the description "being Kelley's siding on G.T.R." The Highway Commission's map of County roads in Middlesex County shows the termination as indicated by the County Engineer.

Some members of the Township Council were uncertain as to whether the County road went up to Kelley's siding. I am informed that some years ago the County road authorities did some work on this section of the road which was then thought to be part of the County road system.

During the years covered by this audit members of the Township Council have expended Township money on the County roads, without any authority by motion of the Council, in the divisions of which they were Commissioners.

A statement of amounts expended on County Roads, which does not include items for Statute Labor performed on County Roads, is included in this report so that the Township can get credit from the County for the amount they have expended on County Roads in the Township.

By reference to the County audit reports it will be seen that Townships have been paid for expenditures on County Roads for drains, repair of drains and for special grants to roads in the Township. On December 18th, 1913, the Treasurer of the Township of Biddulph was paid $1,111.33, cost of work done on Section 19 of County Roads by Biddulph Township.

The Reeve should make application for the amount expended on County Roads in West Nissouri and get payment for the same or get this item credited against the overdraft of December 31st, 1914, claimed in the printed audit report to have been expended by the County on County Roads in West Nissouri, more than the equalized amount. The amounts expended on County Roads contained in attached statement are stated under oath to have been expended on County Roads in West Nissouri by the Commission.

In the statement of Assets and Liabilities attached the amount due from the County is included as an asset and the overdraft in the County books is entered as a liability. This overdraft is not directly collected from West Nissouri by the County, but is deducted from the appropriation of the following year.

It was pointed out to the members of the Council that they could not perform work or act as Commissioners on County Road work without running the risk of being disqualified. In 1914, W. Wiseman, a member of the Council, was paid by the County on October 5th, 1914, $22.90 for spreading gravel and again on December 1st, 1914, $3.75 for spreading gravel.

Bridges.

The bridges constructed in the Township during the period covered by the audit, whether on County Roads or in other parts of the Township, were constructed under the County Engineer. The Township paid for plans of Township bridges, some of which were constructed without tender; the explanation being that to ask for tender would have delayed the construction. In 1911 all Township bridges but one were let by tender by the Township Council.

In 1912 plans were procured for six bridges; there is no record of the tenders for the two culverts that were built in 1912. The Reeve explained that the tenders for bridges were opened in London by a committee of the Council. The other bridges were not constructed till the following year. No written report was made by the committee.

In 1913 tenders were received and accepted by the Council for ten bridges, three of which were County Road bridges paid for by the County. Two bridges were built in 1913 without tender. In 1914 six bridges were built; they were let for a lump sum of $2,592.00 to F. E. L. Talbot and paid for in full together with $35.00 extra for temporary bridges, although the Engineer's report to the Council in connection with the manner in which these bridges were constructed is as follows:

London, Ont., Oct. 5th, 1914.

To the Reeve and Members of West Nissouri Township Council:

Gentlemen,—I have examined bridges constructed in your Township this year and report as follows:

Steel superstructure have been furnished for bridges opposite Lot 19, Concessions 5 and 6, and opposite Lot 20, Concessions 3 and 4, and placed in a position

as required. Abutments and floors of these bridges are in good condition. The filling is placed at abutments and grades correspond to grade of road adjacent to the bridges.

Bridge opposite Lot 5, Concessions 2 and 3 is completed. It is 8 inches higher than plan provided. The approaches should be raised and widened to provide for extra height; I understand this is provided for. The concrete is good but the finish is not so smooth as you should expect.

Bridge opposite Lot 8, Concessions 3 and 4 is also about 9 inches higher than plan called for and the approaches while well filled are steeper than they should be. Concrete and finish of this bridge is good. Bridge Lot 30, Concessions 3 and 4, is complete and in good condition.

Bridge between Lots 10 and 11, Concession 4, is about one foot too low; either I did not take my measurements in deepest place under old bridge or the foundations are more than 2 feet 6 inches deeper than the deepest place under the bridge. I intended floor of new bridge should be 8 inches higher than floor of old bridge. However, the bridge has much larger capacity than the drain below and should allow the waters to pass. The span is 9 inches shorter than plan called for. Coping on railing is 1½ inches lighter than plan called for, which does not look well.

Roadway east of bridge is too narrow and should be widened to the north side, but this cannot be done unless location of ditch is changed. Stringers of side bridge remain in position and will cause trouble if not removed.

Respectfully Submtted,

(Signed) Chas. Talbot,

Engineer in Charge.

Municipal Drains.

Bott Dyer and Roulston Drain is the only municipal drain on which expenditures were made during the period covered by this audit.

The Engineer's estimate was $2,540.00 exclusive of amount of work to be performed by the C.P.R. In the estimate a lump sum of $273.00 appears for Survey Report and other incidental expenses; no details as to amount for survey report, clerk's fees, publishing, letting, commissioners' fees, etc., appears in the report, except, that $25.00 is mentioned for incidental expenses to be allowed to North Dorchester Township.

The contract was let for the work at $2,283.00 which exceeded the estimate by only $16.00.

The work on the drain was started in 1912 but was not completed till the fall of 1913. The contractor was not paid in full till after the Engineer reported the work completed. J. S. Pardy, the Commissioner on the drain, was paid $68.00; no account of the time he spent on the work was rendered the Council. Under oath he stated he was only paid at the rate of $2.00 a day for the time he spent on the work which was spread over two years; the contractor being frequently interrupted by high water.

The Council passed orders in favor of F. W. Farncomb, the Engineer, for $273.00 in all, which is the full amount of the estimate for all incidentals, leaving

nothing for inspection, Clerk's fees in West Nissouri and North Dorchester, publishing by-laws, advertising for tenders and other incidental expenses.

After crediting the drain with the amount due from the petitioners for expenses of reference to Professor Day, which, in their petition they agreed to pay, but, which the Council have taken no steps to collect, there is an overdrawn account of $152.55.

The members of the Council have had very little experience with municipal drains.

The excessive amount expended by the Council for the incidental expenses on this drain caused this overdraft. I would suggest getting the solicitor's advice whether it could be legally collected from the ratepayers on the drain in West Nissouri and North Dorchester before taking steps to pass an amending by-law to collect the overdraft.

The North Dorchester ratepayers complained of the manner in which the drain was constructed although a committee of West Nissouri Council reported the drain completed according to plans and passed by the Engineer.

The amount of the overdraft is included as an Asset of the Township.

Police Village of Thorndale.

On February 3rd, 1910, a by-law was passed commuting the Statute Labor in the Police Village of Thorndale. On the same date an agreement was made with the Township Council that the Police Village of Thorndale was to receive 80 per cent. of the Township rate collected in the Police Village.

Attached is a statement of account with the Police Village since the agreement was made. There are some items not yet charged the Village account for law costs in connection with the Hydro contained in a bill rendered the Township Council from Gibbons, Harper and Gibbons not yet settled.

The Police Village had a balance standing to their credit in the Township Treasurer's hands on December 31st, 1914, amounting to $312.01.

The Hydro rates are collected in the Village and the monthly Hydro charges paid to the Hydro Commission direct under regulations contained in the Hydro Power Commission Act. All other funds of the Police Village are handled by the Township Treasurer and paid out on orders signed by the inspecting Commissioner of the Police Village.

The sale of plank from old sidewalks and all other moneys handled by the Police Village Trustees, except in connection with Hydro, are to be handled through the Township Treasurer to comply with the Act.

Law Costs.

The Township Council have paid out the following in law costs, as shown in the printed audit reports:

Feb. 1, 1911	Meredith & Fisher, fees for 1910	$34 00
July 5, 1911	Meredith & Fisher, fees *re* School Henderson, costs	306 23
April 3, 1912	Gibbons, Harper & Gibbons, on account	300 00
Jan. 13, 1913	Gibbons, Harper & Gibbons, on account	200 00
May 7, 1913	Gibbons, Harper & Gibbons, plaintiff's costs in McFarlan *vs.* West Nissouri	126 40
May 7, 1913	Gibbons, Harper & Gibbons, solicitor's and client's costs in McFarlan *vs.* West Nissouri	200 00
		$826 40

No account from Gibbons, Harper and Gibbons for any of the above appeared among the papers of the Township; the Clerk stated he had never received any account. After writing for an account, at my request, on July 10th, 1915, Gibbons, Harper and Gibbons rendered an account claiming a balance yet due from the Township of $373.88.

The Council have not done anything to collect from James Henderson the costs which are due from him to the Township as awarded by the Judgment of the Court.

The members of the Council take an oath of office. From their actions and conversation it appears that they conceive their duty apparently to be only along the lines of opposition to the School and anyone who is favorable to the School. There is no doubt, whatever, from the way the Members of the Council talk and their actions in connection with suits and the appointment of Trustees to the School Board, that had the costs of any case been against anyone who was a supporter of the School, instead of James Henderson, to whom they are friendly and in 1915 appointed to the School Board, they would have taken action to recover costs.

The Council have been derelict in their duty in not collecting costs from Henderson, concerning which no less than three lawyer's letters were received by them at the instance of the ratepayers, asking them to take action to recover the costs.

There is due from James Henderson $246.23 of costs paid Meredith and Fisher by the Township, also a portion of the account of Gibbons, Harper and Gibbons which has not been taxed or paid in full by the Township. A balance of $373.88 is claimed by Gibbons, Harper and Gibbons as unpaid to them in the bill they rendered July 10th, 1915, to the Township.

Mr. Justice Middleton in the case of School Board mandamus to compel the Township Council to pay over School funds, said in part:

"This is an unfortunate contest between a Municipal Council and a School Board, in which the Council, quite forgetting the limitations of its sphere, seeks to review the action of the School Board and to protect the ratepayers from the action of that Board. As put by the Reeve: 'A very large proportion of the ratepayers of the Township are opposed to the establishment or maintenance of a Continuation School in the said Township, as I verily believe, that myself and other Councillors opposed to the establishment of such School were elected by a large majority on that issue. Knowing the feeling of the ratepayers in this regard, the majority of the Councillors felt it to be their duty to prevent, if possible, the establishment of the said School against the will of the people who have to maintain the same.'

"Nothing can be more improper than this attitude on the part of the Township Council.

"The Reeve and his associates are quite wrong in seeking to answer this application by the assertion that they and the ratepayers do not approve of a Continuation School. That question is one over which they have no voice or control. 'The Council of a County, with the approval of the Minister, may establish in any Township, Town or Village in the County, one or more Continuation Schools.' Sec. 5 of the Continuation School Act, 9 Edw. VII, Chap. 90; and this section *cannot be reviewed by the Township.*"

The position of affairs in the Township by the action of the Council and School Board all being opposed to the School, paying money out of Township and

School funds that should be recovered from individuals and refusing to take action to recover from their friends, will necessitate action again being taken by ratepayers to force officials of the Council and School Board to do their duty.

It is considered a conservative estimate that over $5,000 has already been paid in law costs in connection with West Nissouri Continuation School suits by the Township, School Board and individual ratepayers.

West Nissouri Continuation School.

This has been the subject of controversy and legal actions for some years and the law costs in connection with the suits paid by the Township Council and the School Board attract the attention of the ratepayers more than anything else in connection with the affairs of the Township.

The suit of James Henderson vs. the Township of West Nissouri to quash the By-law No. 208 in connection with West Nissouri Continuation School, was appealed from Court to Court; the final decision was a judgment in favor of the Township with certain costs against James Henderson.

The Council paid Meredith & Fisher taxed costs in connection with the Henderson case amounting to $306.23. No effort has been made by the Council to collect the costs from James Henderson under the judgment.

In connection with these costs the Reeve, R. Fitzgerald, in evidence taken under oath stated: "I do not think the Council will collect costs from James Henderson till they are forced to."

The Councillors state they were elected to oppose the School. The Reeve stated the majority of the ratepayers were opposed to collecting costs from Henderson.

The suit John McFarlan vs. The Township of West Nissouri was to restrain the Township Council from procuring the County Council to rescind the by-law in connection with West Nissouri Continuation School. The Judgment was against the Township of West Nissouri with costs to McFarlan.

On May 7th, 1913, the Council paid McFarlan costs to Gibbons, Harper and Gibbons	$126.40
Gibbons, Harper and Gibbons bill of costs rendered on July 10th, 1915, includes McFarlan vs. Fitzgerald et al solicitor's costs	168.29
And difference in costs paid Meredith and Meredith and amount received from Township	3.44
	$298.13

The School Board sued the Township of West Nissouri to pay over moneys demanded. This case was appealed and the judgment was in favor of the School Board with costs in the Court before Mr. Justice Middleton, but no costs to either party in the Divisional Court.

The School Board paid all their costs in this case and according to the Judgment should recover costs from the Township as ordered by Mr. Justice Middleton.

There was a suit of McFarlan, Hobbs and Harding against Salmon, Blight and McCutcheon, three members of the School Board, to compel them to open the School. Neither the School Board nor the Township of West Nissouri were parties to this suit.

The matter of costs in this case was one entirely between the litigants.

The West Nissouri Continuation School Board has paid the following law costs:

February 6th, 1914, Meredith and Meredith	$917.62
August 10th, 1914, Gibbons, Harper and Gibbons ..	1,106.60

Evidence was taken under oath from members of the School Board in connection with these accounts. All those to whom a subpœna was sent attended and gave evidence without resistance, except J. W. Salmon, who at first stated he would answer questions but would not at that time take the oath, but he might the following day. When the section of the Act was read to him and he was informed that if he did not then give his evidence the means of procuring it contained in the Act would be resorted to, he finally decided to take the oath.

Evidence of J. W. Salmon:

J. W. Salmon, a member of the West Nissouri Continuation School Board since January, 1912, and still a Trustee: one of the defendants in the case of McFarlan, Hobbs and Harding against Salmon, Blight and McCutcheon, in his evidence under oath stated:

"In 1912 suit was entered by McFarlan, Hobbs and Harding against Salmon, Blight and McCutcheon, three of the Trustees, to compel us to agree to have a School opened.

"Sir Geo. Gibbons acted as solicitor for Blight, McCutcheon and myself.

"Gibbons, Harper and Gibbons were appointed solicitors of the Board in 1913. The first meeting or very shortly after, the majority of the Board were opposed to the School.

"Meredith and Meredith's account of costs seemed to be an enormous bill; we referred it to Gibbons, Harper and Gibbons and they advised us to pay it, so on January 27th, 1914, the bill of $917.62 was paid. We, Blight, McCutcheon and myself had nothing to do with employing Meredith and Meredith.

"On May 5th, 1914, account of Gibbons, Harper and Gibbons of $1,106.60 was paid. I voted to pay it. I have never paid Sir Geo. Gibbons or the firm of Gibbons, Harper and Gibbons any costs. In my opinion, the bill of Gibbons, Harper and Gibbons for $1,106.60 might include items which Salmon, Blight and McCutcheon might have to pay personally."

Evidence of Ernest S. McCutcheon:

Ernest S. McCutcheon was a member of the West Nissouri Continuation School Board appointed by Township by-law of January 8th, 1912, for three years; one of the defendants in the suit of McFarlan, Hobbs and Harding against Salmon, Blight and McCutcheon. He stated in his evidence under oath:

"I do not know the date the suit was entered by McFarlan, Hobbs and Harding against Salmon, Blight and McCutcheon. I am the McCutcheon mentioned in the suit.

"Salmon, Blight and McCutcheon employed Sir Geo. Gibbons to act as our solicitor.

"After date of Justice Middleton's judgment on July 23rd, 1912, being shown me, the suit must have been started in 1912.

"Meredith and Meredith's bill of costs was referred by motion to Gibbons, Harper and Gibbons for taxation the same meeting that Gibbons, Harper and Gibbons were appointed solicitors for the School Board on February 5th, 1913.

"I think the Meredith and Meredith costs were for the School Board suing the Township for funds. It was referred for taxation February 5th, 1913, and delay in payment was awaiting instructions from our lawyer, Gibbons, and on January 27th, 1914, by resolution of the Board the account of $917.62 was paid.

"The car of coal purchased for the Board by resolution of October 27th, 1913, in name of F. Stayner, was on information from him that he could buy it much cheaper than we could get it from local dealers. After the bills were paid we did not get the coal as cheap as we expected. I was not aware the Board were doing anything improper by selling the surplus coal.

"On May 5th, 1914, Gibbons, Harper and Gibbons' bill for $1,106.60 was paid.

"I have never had a bill from Sir Geo. Gibbons for costs in Salmon, Blight and McCutcheon suit and have not paid any costs personally. I glanced over a few pages of Gibbons, Harper and Gibbons bill of costs at the time it was paid. I do not remember anything being said about it being taxed.

"In the case against Salmon, Blight and McCutcheon the costs of several of the judgments were against the three defendants, Salmon, Blight and McCutcheon.

"I was always against the School till it was started and will favor it if it proves itself a success.

"Meeting of February 5th, 1913, was held in R. T. Wright's office in the evening.

"The reason Gibbons, Harper and Gibbons' bill for $1,106.60 which included charges in 1912 was paid is that we considered the solicitors should know what the Board should pay; we left it to our solicitors. Sir Geo. Gibbons told me that each of the parties in the suit would have their own costs to pay. I think that was in 1912. I have never asked him anything about costs since.

"After looking over Gibbons, Harper and Gibbons' bill of $1,106.60 paid by the Board on May 5th, 1914, I think that Gibbons, Harper and Gibbons should know what the Board should pay. It looks as if some of the items of 1912 should be paid by Salmon, McCutcheon and Blight personally."

Evidence of Simon Blight:

Simon Blight, a member of the School Board appointed by Township by-law February 7th, 1912, for two years; one of the defendants in the suit of McFarlan, Hobbs and Harding against Salmon, Blight and McCutcheon, stated in his evidence under oath:

"I was first asked by James Wheaton if I would act as a Trustee. I told him that I had no money to lose and if there was any money at stake I would not take it at all. Shortly after that conversation, James Wheaton, R. Fitzgerald and I think J. S. Pardy came to see me to get me to act as Trustee. James Wheaton did most of the talking. I asked if there was any obligation of office. They gave me to understand I was not to be sworn in.

"The suit McFarlan, Hobbs and Harding against Blight, Salmon and McCutcheon, three of the Trustees, was started in 1912. I never employed a solicitor for myself except that I consulted Vining, a lawyer in London, as to my duties as a Trustee. He informed me that although not sworn in, my duties were just the same as if I had been.

"I never paid a cent to any lawyer except Vining or contributed anything to any lawyer since I was appointed a Trustee.

"I did not personally employ Gibbons but went with Salmon and McCutcheon to Gibbon's office and made affidavits, and a member of Gibbon's firm acted for Salmon, McCutcheon and myself when we were examined in Court.

"I saw Meredith and Meredith's account of $917.62 and looked over the items and seconded a motion that the account be paid. These costs were for actions for the School Board which were started before I became a Trustee. Members of the Board stated that the bill had to be paid on advice from Gibbons, Harper and Gibbons who were appointed solicitors for the School Board on February 5th, 1913. Meredith and Meredith's bill was paid January 27th, 1914.

"The bill of Gibbons, Harper and Gibbons for $1,106.60 paid by the School Board on May 5th, 1914, was paid after I ceased to be a Trustee. I have looked over the items in this bill of $1,106.60 and think there are items in this bill that Salmon, McCutcheon and myself should have been billed with personally. I have never been rendered with any bill of costs from Gibbons, Harper and Gibbons. There are items in the bill of costs paid by the School Board which I do not know anything about. Item of $100.00 charged in the bill October 28th, 1912, Council fee on appeal, appears to be in connection with judgment of December 14th, 1912, rendered by Justices Riddell, Latchford and Sutherland on December 14th, 1912, which stated the costs to be paid by Simon Blight, John Salmon and Ernest McCutcheon, and other items in the bill, in my opinion, should be paid by Salmon, McCutcheon and myself personally and should not have been paid by the Board."

Evidence of E. J. McMartin:

E. J. McMartin, a Trustee of West Nissouri Continuation School Board since January, 1914, and is still a Trustee, who was appointed and acted as assessor of the Township for the years 1914 and 1915, stated in evidence under oath:

"I am a member of the West Nissouri Continuation School Board. I was first appointed by Township Council January 8th, 1912, but resigned. I was again appointed by County Council January, 1914, for three years.

"I have been assessor since I have been Trustee. I was advised by Sir Geo. Gibbons that under the Municipal Act I could be assessor as well as a trustee. My attention was never called to Sec. 12, Chap. 268, as to qualification of Trustee.

"On May 5th, 1914, account of $1,106.60 of Gibbons, Harper and Gibbons was paid. I saw the account. I did not know when they were appointed solicitors."

Evidence of Walter Fitzsimons:

Walter Fitzsimons, a Trustee of West Nissouri Continuation School Board appointed by the Township Council January 12th, 1914, for three years, and still a Trustee, stated in evidence under oath as follows:

"I was appointed a Trustee of West Nissouri Continuation School Board by Township Council January 12th, 1914, for three years.

"May 5th, 1914, I moved the payment of bill for $1,106.60 of Gibbons, Harper and Gibbons. I did not know in what cases the account was in connection with; bill came in from the lawyers and I thought it must be right. It was talked over and we paid it."

Evidence of Sam. C. Purdy:

Sam. C. Pardy, a Trustee of the West Nissouri Continuation School Board and Chairman for the years 1914 and 1915, stated under oath:

"I was appointed by the County a Trustee on July 4th, 1913, in the place of William Bailey who had died.

"In connection with the car-load of coal we thought we could get it cheaper by buying a small car and Mr. Owens, the teacher, said he would take part if there was too much for the School. F. Stayner acted for the Board and sold some of the coal at $7.35 a ton, what we considered it cost.

"I was present May 5th, 1914, when account of $1,106.60 of Gibbons, Harper and Gibbons was paid. We read over the items and we had them employed and considered we had to pay the account. I do not know anything about the dates of items in the account. I was not a Trustee when they were first appointed solicitors.

"The intention of the resolution December 15th, 1914, for the Secretary to pay accounts was any small accounts that there might be for repairs or supplies."

Evidence of Alfred Bailey:

Alfred Bailey, Secretary-Treasurer of West Nissouri Continuation School Board, stated the following under oath:

"I have been Secretary-Treasurer of the West Nissouri Continuation School Board since February 5th, 1913, and am still Secretary-Treasurer.

"*The present situation in regard to the School is that the Municipal Council is opposed to the School and the Trustees are all opposed to the School and are keeping it open because they are obliged to according to law.*

"In regard to the law costs paid by the School Board, they have been paid by me by order of the Board.

"At the present time I have authority to procure any necessary equipment, the payment of which is sanctioned by the Board.

"The Board in 1913 purchased a car of coal at $7.35 per 2,240 lbs. on board cars Thorndale, Ont. None of this was sold to members of the Board; the Board did not know it was illegal, and after F. A. Owens, the teacher, referred me to the section in the Act that it was illegal, the Board sold no more. The Board paid for unloading the car and rehauling a small portion of it. There is still some coal on hand."

The evidence quoted above includes the following:

That Gibbons, Harper and Gibbons were appointed solicitors for the West Nissouri Continuation School Board on February 5th, 1913.

That the account of Gibbons, Harper and Gibbons contained charges under date of 1912.

That Salmon, Blight and McCutcheon in the suit against them, personally employed Sir Geo. Gibbons to defend them and have not paid any law costs personally.

That Salmon and McCutcheon voted to pay Gibbons, Harper and Gibbons' bill of costs out of West Nissouri Continuation School funds.

That Simon Blight, one of the defendants, who had ceased to be a Trustee when the bill of Gibbons, Harper and Gibbons $1,106.60 was paid by the School Board, swears, in his opinion, "it contained items that should be paid by Salmon, McCutcheon and myself personally and should not have been paid by the Board."

That E. S. McCutcheon who voted to pay the costs out of the School funds, swore that "it looks as if some of the items of 1912 should be paid by Salmon, Blight and McCutcheon personally."

That J. W. Salmon, who at first refused to take the oath and give evidence, voted to pay the costs out of the School funds and swore "in my opinion, the bill of Gibbons, Harper and Gibbons for $1,106.60 might include items in which Salmon, Blight and McCutcheon might have to pay personally."

It is not to be wondered that the ratepayers complained they could not get information in regard to the expenditures of the West Nissouri Continuation School Board.

Mr. Justice Middleton in his judgment of July 23rd, 1912, on the case of McFarlan, Hobbs and Harding vs. Simon, Blight and McCutcheon, commenting on resolutions of the Board which the defendants all voted against, stated:

"A newspaper account of the proceedings of this meeting is put in and verified; the attitude taken by those opposed to the resolutions being that the School should not be established because the ratepayers of the Township are opposed to it. No amendment was moved to any of the resolutions; and so far as appears, the sole issue raised was 'School or No School.'"

The situation referred to above remains the same to-day. The Reeve, R. Fitzgerald, when asked about taking proceedings against James Henderson for costs awarded the Township against James Henderson in the case Henderson vs. Township of West Nissouri opposing the School, swore under oath "I do not think the Council will collect costs from James Henderson till they are forced to." Alfred Bailey, Secretary-Treasurer of the West Nissouri Continuation School Board, swore under oath "the present situation in regard to the School is that the Municipal Council is opposed to the School and the Trustees are all opposed to the School and are keeping it open because they are obliged to according to law."

In further evidence of the facts as stated above, the Township Council appointed James Henderson in 1915 by by-law, a Trustee of the West Nissouri Continuation School although he has not paid the Township's costs in suit he had against the Township mentioned above.

I am informed that James Henderson is not now a resident of West Nissouri Township.

Mr. McMartin, a Trustee of the School, has been assessor for the Township for the year 1914 and is the assessor for 1915. This appears to be contrary to Sec. 12, Chap. 236, R.S.O. 1914.

In 1913 A. Bailey was appointed Secretary-Treasurer of West Nissouri Contiuation School at the salary of $30.00. In February, 1914, he was paid $50.00 for services as Secretary-Treasurer in 1913. It was explained that the $20.00 was for extra services. In 1914 he was again appointed Secretary-Treasurer; no salary being mentioned. In 1915 he was paid $60.00 for services as Secretary-Treasurer for 1914. He is again appointed Secretary-Treasurer for 1915; no salary mentioned.

In discussing this it is only fair to mention that the affairs of the Township have for many years been run in a very lax manner. The by-laws of the Township have never mentioned any salary for assessor or collector when appointed.

Mr. Bailey has been Collector for a number of years. The amount he was paid was voted by the Council when his work was finished. That being the case, the local methods are chiefly to blame for the fact that the minutes *re* the apparent overpayment of $20.00 to Mr. Bailey for services in 1913, did not mention that the

amount was for extra services. There is no doubt that considerable time was occupied by the Secretary-Treasurer in the work.

Rented rooms in the Masonic Hall were fitted out suitable for School purposes in 1913.

A small quantity of coal out of the car-load purchased by the Board, was sold to ratepayers. This is referred to in evidence of the Trustees.

The minutes of the School Board omit to record many of the accounts paid. General resolutions were passed giving the Secretary-Treasurer authority to pay bills.

In future, the minutes should record the payments authorized by the Board, and if paid between meetings should then be confirmed at the next meeting and recorded in the minutes.

Practically the whole bill of costs, $1,106.60, paid Gibbons, Harper and Gibbons by the School Board is for costs of Salmon, Blight and McCutcheon suit with the exception of an item of $50.00 for general account against the School Board.

The costs paid by the School Board for Salmon, Blight and McCutcheon which should have been paid by them personally, should now be recovered from John W. Salmon, Simon Blight and E. McCutcheon.

Trustees cannot legally pay out of School funds anything that they individually are liable for.

Financial Standing of the Township.

December 31st, 1914.

The attached statement of Assets and Liabilities includes all known assets and liabilities except such as are referred to in this report.

The Council have not varied the Township rate during the time covered by this report; the same rate was collected in the years when a number of bridges were built as when no such large expenditures took place. The result is there is a surplus of Available Assets over Current Liabilities of $5,753.84.

Owing to the fact that accounts are not rendered and filed for work done in divisions for gravel and other material purchased, it is not possible to give a statement of outstanding liabilities.

Result of This Audit.

A ledger has been provided, the accounts as on December 31st, 1914, opened and the Treasurer instructed how to continue the work in the future.

The manner in which the Statute Labor has been conducted in the Township has been pointed out to the officials and Council, as well as other affairs of the Township which were not properly conducted.

A By-law was passed August 4th, 1915, imposing 5 per cent. on all unpaid taxes on December 15th each year.

A By-law book has been procured in which the Clerk is to transcribe the Township by-laws of past years and keep it written up as new By-laws are passed.

Award drain expenditures not collected from ratepayers and the County of Middlesex in connection with County roads will be placed on 1915 roll or collected.

County road expenditures as shown in statement attached as sworn to by the Commissioners who had the work done, should be recovered from the County of Middlesex.

When collection is made by the Council of items exclusive of costs in connection with law suits drawn to their attention in the attached statements, the Township will recover more than the cost of this audit besides having their books put in proper shape.

Recommendations.

That the Treasurer be provided with a safe or some other means of keeping the books, vouchers and documents, where they will be less liable to be destroyed by fire.

That the Ledger and Journal provided be used in future to record the transactions of the Township.

That all By-laws be written in the book now provided for that purpose.

That the Tax Roll be returned in future as required by the Act.

That the Statute Labor By-law be enforced and that all the Pathmasters make proper declaration when returning the lists.

That Commissioners of divisions limit their expenditures in their division to the amount of appropriations recorded in the minutes of the Council.

That the Council take proceedings to collect the amounts due the Township as shown in this report.

That the remuneration of members of the Council be fixed by By-law.

That the minutes record the authority of members of the Council to expend money in any way which is not covered by their appropriation.

That such further duties imposed on the officials as recommended in this report be considered when fixing their remuneration.

Conclusion.

It is not considered necessary to furnish any further detailed statements than those that accompany this report.

In the absence of written accounts for labor, material and gravel purchased and paid for by oral report at Council meetings, it was not possible to trace some of the transactions.

There were many irregularities but only those of greater importance are referred to in this report.

The importance the ratepayers attach to the dispute over the West Nissouri Continuation School and the expense in connection with law suits required that this subject be fully reported on.

It is unfortunate that such a bitter feeling as exists in connection with the Continuation School, should have arisen to cause such large expenditures on law costs without a final settlement of the subject in dispute being reached.

I desire to thank the officials and others who have rendered information and assistance from time to time during the continuance of this audit.

The attention of the Council is called to Sec. 15, Chap. 200, R.S.O. 1914, which requires that the recommendations made in this report be carried into effect.

I shall be pleased to furnish any further explanations or advise with the Council in reference to any of the matters mentioned and recommendations contained in this report.

Yours truly,

A. F. Falls,
Chartered Accountant.

Toronto, Ont., Sept. 8th, 1915.

TOWNSHIP OF WEST NISSOURI.

Assets and Liabilities.

As at December 31, 1914.

Schedule No. 1.

Assets.

Available Assets:		
Taxes—Balance uncollected, 1914 roll		$13,615 76
County of Middlesex awards county roads, etc.		564 38
Award drains to go on 1915 roll		50 75
Bott Dyer and Roulston, drain overdraft		152 55
Bott Dyer and Roulston, due from petitioners *re* Prof. Day		26 50
Statute Labor, omitted 1914 roll		51 00
East Nissouri Townline Account, paid July 7th, 1915		25 22
North Dorchester Townline Account, paid July 7th, 1915		11 00
Costs due from James Henderson		246 23
Total available assets		$14,743 39
Fixed Assets:		
Road grader on county roads, furniture, etc., estimated		$250 00
Passive Assets:		
Debenture principal unpaid	$6,246 18	
Less collected on 1914 roll and included in liabilities	229 82	
		6,016 36
		$21,009 75

Liabilities.

Current Liabilities:		
Home Bank of Canada, note	$500 00	
" " interest	1 50	
" " overdraft	5,151 38	
Debenture, collected on 1914 roll, Dyer	81 53	
Debenture, collected on 1914 roll, Bott, Dyer & Roulston	224 82	
Police Village of Thorndale	312 01	
West Nissouri Continuation School	1,403 41	
School Section No. 6, over collected to meet debenture, 1913, .09; 1914, $1.53	1 62	
County of Middlesex, county road overdraft, as per printed County Audit Report	742 29	
East Nissouri Account, townline	50 86	
Rent of Harding Hall, Oct. 1, 1914, to Dec. 31, 1914	11 25	
Collector of Taxes, salary, 1914	135 00	
Gibbons, Harper & Gibbons, claim for balance of account	373 88	
Total current liabilities		$8,989 55
Deferred Liabilities:		
Debentures:		
Thorndale Police Village, Hydro	$2,500 00	
Government, drain	580 06	
Dyer, drain	77 65	
Bott, Dyer & Roulston, drain	1,453 06	
School Section No. 6	1,635 41	
	$6,246 18	
Less included above collected on 1914 roll,— due 1915:		
Dyer $77 65		
Bott, Dyer & Roulston 152 17	229 82	
		$6,016 36
Assets exceed liabilities		6,003 84
		$21,009 75

WEST NISSOURI ACCOUNT AGAINST COUNTY OF MIDDLESEX.

Schedule No. 2.

DRAINS.

1911.			
Sept. 6	Assessment against road between Con. 4 and 5 on Bott, Dyer & Roulston drain	$42 00	
	Campbell award drain, Lots 15 and 16, Con. 3 and 4, expenditures as follows:—		
1914.			
Dec. 15	County fees of F. W. Farncomb, enforcing county portion	$5 00	
	Bert Riddell, digging, enforcing county portion	17 00	
	Deller Bros., tile, enforcing county portion	19 15	
	County share, engineer fees, Award No. 1	5 50	
	County share, engineer fees, Award No. 2	5 50	
	County share, engineer fees, Walter Fitzsimon award	3 50	
			$97 65
	Expended by W. Wiseman, Commissioner on County Roads:		
1910.			
Mar. 2	John Elliott, taking down fence, Lot 23, Con. 4	$2 00	
April 8	Wm. Pardy, repairing road opposite Lot 21, Con. 4	1 00	
Feb. 2	W. G. Walters, shovelling snow opposite Lot 20, Con. 4	4 15	
Nov. 30	Wm. Pardy, tile drain opposite Lot 23, Con. 4	4 00	
1911.			
April 5	John Wiseman, shovelling and ploughing opposite Lot 24, Con. 4	1 00	
April 5	W. G. Walters, shovelling and ploughing opposite Lot 20, Con. 4	9 50	
1912.			
July 3	Wm. Pardy, repairing culvert opposite Lot 21, Con. 4	1 50	
1913.			
May 28	Arch. Johnstone, repairing washout opposite Lot 21, Con. 4	1 00	
Aug. 6	Samuel Pardy, gravelling opposite Lot 23, Con. 4	20 00	
1914.			
Dec. 2	John B. Elliott, gravelling opposite Lot 23, Con. 4	6 00	
			$50 15
	Expended by J. S. Pardy, Commissioner on County Roads:		
1912.			
May 29	Chas. Weston, shovelling snow, Lot 3, Con. 4	$5 00	
Aug. 7	J. M. Carruthers, shovelling snow, R.D. 41	9 00	
Nov. 6	Frank Smithson, cleaning ditch opposite Lots 5 and 6, Con. 6	2 50	
Oct. 3	Wm. Smith, gravel, R.D. 21	11 75	
Dec. 15	Wm. Smith, gravel, R.D. 21, 27, 28 and 13 cords job	25 75	
1913.			
May 7	John Woods, repairing washout bridge and use of road drag	15 00	
May 28	W. Noble, repairing washout, Lots 5 and 6, Con. 6	50	
July 2	Marshall & Jones, grading Lot 7, Con. 4, Lots 13 and 14, Con. 4	30 00	
Aug. 6	John Davis, repairing washout opposite Lot 12, Con. 4	2 50	
Aug. 6	A. Marshall, gravelling Lots 13 and 14, Con. 4	52 00	
Sept. 3	W. G. Walters, damage to wagon springs opposite Lot 12, Con. 4	16 00	
Sept. 3	A. Lee, repairing washout opposite Lot 12, Con. 4	1 50	
Oct. 2	Robt. Strathdee, gravel and grading opposite Lot 4, Con. 4	17 50	
Oct. 2	Robt. Strathdee, gravel and grading between Lots 5 and 6, Con. 6	54 50	
Oct. 2	M. Pardy, gravel and grading, opposite Lot 4, Con. 4	20 00	
Oct. 2	M. Pardy, work on grader and gravel and grading between Lots 5 and 6, Con. 6	56 50	

Oct.	2	Allan Woods, operating grader, Lot 4, Con. 4, and between Lots 5 and 6, Con. 6	$37 70	
Oct.	2	Jos. Hill, repairing washout, Lot 8, Con. 4	2 00	
Nov.	5	Colin Leach, gravelling opposite Lot 4, Con. 4	9 50	
Nov.	15	Wm. Douglas, gravel between Lots 5 and 6, Con. 6	21 00	
Dec.	15	Deller Bros., repairing culvert, ditching and hauling tile	8 25	
Dec.	15	E. North Co., concrete tile	2 13	
Dec.	15	Allen Woods, trimming road opposite Lots 5 and 6, Con. 6, and opposite Lot 7, Con. 4	4 00	
1914.				
Dec.	15	Wm. Smith, gravel, R.D. 21	12 00	
				$416 58
				$564 38

In 1915 the following items have been paid out by the Township Council on county roads, which must be added to the above amount:—

1915.			
Mar.	3	G. W. Roulston, 75 posts for snow fence opposite Lot 19, Con. 4	$18 75
May	5	R. T. Wright, lumber for snow fence opposite Lot 19, Con. 4	62 20
			$80 95

The work on the snow fence opposite Lot 19, Con. 4, was done by the ratepayers, without charge. The nails do not seem to have been paid for yet.

WEST NISSOURI.

Schedule No. 3.

Statute Labor.

The following items of Statute Labor reported unperformed for the year 1914 do not appear on the 1914 tax roll against lands, and should be placed on the 1915 tax roll:—

List No.	Name.	Amount.	
4	Daniel Wade	$6 00	
21	Wm. Broughton	4 00	
30	James Henshaw	6 00	
41	Gledden Vining	2 00	
48	Thos. & Hugh Faircloth	3 00	
50	Ed. Pickle	7 00	
53	Hugh Jones	8 00	
76	Sanders Hardie	4 00	
36	Wm. McMurray	5 00	
36	Joseph Vining	6 00	
			$51 00

Award Drains.

Amounts to be collected or placed on 1915 roll, with 7% added:—

Peter Smith Award, Sept. 19, 1914—		
J. H. Smibert	$3 75	
G. B. Hodgins	5 25	
Peter Smith	6 00	
		$15 00
Walter Fitzsimon Award, Oct. 6, 1913—		
Ed. Logan	$4 50	
Henry Logan	2 00	
Walter Fitzsimon	5 50	
		$12 00
Campbell Award—		
R. P. Logan, engineer's fees performing R. P. Logan's part	$5 00	
R. P. Logan, Bert Riddell, digging R. P. Logan's part	7 50	
Deller Bros., tile, R. P. Logan's part	11 25	
		23 75
		$50 75

WEST NISSOURI.

Schedule No. 4.

BOTT, DYER & RAULSTON, MUNICIPAL DRAIN ACCOUNT.

By-law 218 Passed Sept. 6, 1911.

			Dr.	Cr.
1910.				
Dec. 15	To	F. W. Farncomb, account plans	$50 00	
1911.				
April 5	"	F. W. Farncomb, account plans	117 00	
April 5	"	J. H. Davis, expenses to Guelph	5 50	
June 7	"	A. Waring, typing by-law	1 25	
	"	Prof. W. H. Day, travelling expense	4 50	
Aug. 2	"	M. J. Dewey, printing by-law	15 00	
Nov. 29	"	J. H. Davis, clerk's fees	20 00	
Nov. 29	"	*Free Press*, advertising for tenders	12 80	
Nov. 29	"	*Advertiser*, advertising for tenders	12 00	
Dec. 15	"	F. W. Farncomb, services	29 50	
1912.				
Feb. 14	"	F. W. Farncomb, engineer's fees	10 00	
Oct. 3	"	Elias Fuller, on contract	100 00	
Nov. 6	"	Elias Fuller, on contract	700 00	
Nov. 27	"	Elias Fuller, on contract, E. North Co.	25 72	
Dec. 16	"	Elias Fuller	300 00	
Dec. 16	"	J. S. Pardy, overseeing work	38 00	
Oct. 3	By	debentures sold		$1,736 00
	"	Township for roads		107 00
	"	County for roads charged County Account		42 00
1913.				
Jan. 13	To	F. W. Farncomb, survey levels, etc.	30 00	
	"	Elias Fuller, on contract	200 00	
May 31	"	Elias Fuller, on contract	200 00	
July 2	"	Elias Fuller, on contract, Deller Bros.	500 00	
Oct. 2	"	Elias Fuller, on contract, W. Owens	130 25	
Nov. 5	"	F. W. Farncomb, taking levels, etc.	35 50	
	"	Elias Fuller, on contract, Deller Bros.	46 00	
	"	Elias Fuller, balance of contract in full	81 03	
	"	John S. Pardy, overseeing drain	30 00	
Sept. 3	By	Township of North Dorchester		630 00
	"	Charged petitioners' expenses reference to Prof. Day		26 50
		Balance overdrawn		152 55
			$2,694 05	$2,694 05
		Drain Account overdrawn	$152 55	

WEST NISSOURI.

Schedule No. 5.

BOTT, DYER & RAULSTON, MUNICIPAL DRAIN.

Cost of reference to Prof. Day, as petitioned by ratepayers, who agreed to pay the expense in proportion to their assessment as set forth by the Engineer. Minutes of Council, Feb. 2nd, 1911.

Signers.	Assessment.	Proportion of Cost.
Chas. Talbot	$47 00	$1 30
Francis Mooney	2 50	07
Ray Bott	360 00	9 92
Wm. Wilkinson	30 50	84
James Monks	16 00	44
William Smith	7 00	19
Harry Dean	82 00	2 26
Thos. McConnell	195 50	5 39
Roy Judge	113 50	3 13
Robt. Strathdee	8 50	23
J. D. Bott	99 00	2 75
Amount to be collected		$26 50

The amount expended is as follows:—

J. H. Davis, to Guelph	$5 50
Prof. Day, travelling expenses	4 50
F. W. Farncomb, reports, etc.	16 50
	$26 50

WEST NISSOURI.

Schedule No. 6.

STATEMENT OF THORNDALE POLICE VILLAGE ACCOUNT, AS AT DEC. 31, 1914.

		Dr.	Cr.
1910	By 80% of township rate in police village, 1910	.....	$258 05
	" Commutation, 1910	.....	203 00
	To Orders, page 34, printed audit report, 1910	$328 80	
1911	By 80% of township rate in police village, 1911	.....	263 24
	" Commutation, 1911	.....	212 00
	To Orders, page 34, printed audit report, 1911	406 28	
1912	By 80% of township rate in police village, 1912	.....	270 28
	" Commutation, 1912	.....	217 00
	To Orders, page 30, printed audit report, 1912	542 40	
1913	By 80% of township rate in police village, 1913	.....	269 25
	" Commutation, 1913	.....	220 00
	To Orders, page 9, printed audit report, 1913	108 32	
1914	By 80% of township rate in police village, 1914	.....	274 33
	" Commutation, 1914	.....	208 00
	" Special rate levied *re* Hydro	.....	294 46
	To Orders, page 6, printed audit report, 1914	968 25	
Aug. 5	To *St. Mary's Journal*, notices *re* registering By-laws 230 and 255	5 75	
Sep. 2	" Reeve and clerk to London, *re* Hydro By-law	6 00	
Sep. 2	" Registering Hydro By-law, and telephone	5 80	
Dec. 15	" J. H. Davis, to London, Sept. 3 and 18, making affidavits, By-law	6 00	
	Balance at Credit	312 01	
		$2,689 61	$2,689 61
Dec. 31	Balance at credit of police village		$312 01

WEST NISSOURI.

Schedule No. 7.

DEBENTURE LIABILITY.

	Principal.	Interest.
By-law 154, Government Drain, $311 96 Yearly—		
No. 9 Due Dec. 15, 1915	$282 96	$29 00
10 Due Dec. 15, 1915	297 10	14 86
	$580 06	
By-law 207, Dyer Drain, $81 53 Yearly—		
No. 5 Due Sept. 15, 1915	$77 65	$3 88
By-law 218, Boty, Dyer and Roulston Drain, $224 82 Yearly—		
No. 3 Due Oct. 1, 1915	$152 17	$72 65
4 " " 1916	159 78	65 04
5 " " 1917	167 76	57 06
6 " " 1918	176 15	48 67
7 " " 1919	184 96	39 86
8 " " 1920	194 21	30 61
9 " " 1921	203 92	20 90
10 " " 1922	214 11	10 71
	$1,453 06	

By-law 232, School Section No. 6, $600 83 Yearly—

No. 3	Due Nov. 18, 1915	$518 76	$81 77
4	" " 1916	544 71	55 82
5	" " 1917	571 94	28 59
		$1,635 41	

$2,500 00 5% Hydro-Electric for Thorndale Police Village to go on 1915 Roll. By-laws 230, 255, 262; $162 63 yearly.

Number.	Date.	Principal.	Interest.
1	Feb. 8, 1916	$37 63	$125 00
2	1917	39 51	123 12
3	1918	41 49	121 14
4	1919	43 56	119 07
5	1920	45 74	116 89
6	1921	48 02	114 61
7	1922	50 43	112 20
8	1923	52 95	109 68
9	1924	55 59	107 04
10	1925	58 37	104 26
11	1926	61 29	101 34
12	1927	64 36	98 27
13	1928	67 57	95 06
14	1929	70 95	91 68
15	1930	74 50	88 13
16	1931	78 23	84 40
17	1932	82 14	80 49
18	1933	86 24	76 39
19	1934	90 56	72 07
20	1935	95 09	67 54
21	1936	99 84	62 79
22	1937	104 83	57 80
23	1938	110 07	52 56
24	1939	115 58	47 05
25	1940	121 36	41 27
26	1941	127 42	35 21
27	1942	133 80	28 83
28	1943	140 49	22 14
29	1944	147 51	15 12
30	1945	154 88	7 75
		$2,500 00	

Cost of this audit $702 55

123 Bay Street, Toronto, Ont., November, 1915.

To the Reeve and Council, Township of Dysart, etc., Ontario:

Gentlemen,—Acting under instructions from the Provincial Municipal Auditor, J. W. Sharpe, K.C., and Order-in-Council under date of 31st of August, 1915, an inspection, audit, or examination of the books, vouchers and moneys of the municipality of the Townships of Dysart, Dudley, Bruton, Clyde, Eyre, Guilford, Harburn, and Havelock was made for the years 1912, 1913 and 1914.

Investigation was granted upon a petition signed by numerous ratepayers.

MUNICIPALITIES OF THE TOWNSHIPS OF DYSART, DUDLEY, BRUTON, CLYDE, EYRE, GUILFORD, HARBURN AND HAVELOCK

Petition.

August 14th, 1915.

We, the undersigned, resident ratepayers in the Municipality of Dysart, Dudley, etc., etc., Provisional County of Haliburton, Province of Ontario, respectfully petition your Honor to direct the Provincial Municipal Auditor, or some competent person to be named by him, to make an inspection, examination and audit of the books, accounts, vouchers and moneys of said Municipality of Dysart, Dudley, etc., etc., this audit to cover 1912-1913-1914.

The following are some of the reasons why the ratepayers are asking that a Provincial Municipal Auditor be sent to the Municipality of Dysart to audit the Municipal Books.

First: Such books have never had an examination or audit by a government Auditor, and from the loose and negligent manner in which the Municipal business is conducted in the Municipality, the ratepayers have become suspicious and distrustful of the whole municipal organization and anything short of a proper investigation by the person or persons named above, into the bookkeeping and money matters of the Municipality of Dysart, etc., will not satisfy the ratepayers, whose taxes have become burdensome in the extreme, we believe, without cause. To justify the same, if there is graft or leakage in money matters in the Municipality of Dysart, Dudley, etc., etc., the ratepayers are anxious to know of it in order that they may provide an adequate means to find a remedy or solution of some kind to keep the rates in this Municipality within bounds.

By your Honor granting the request of your petitioners here undersigned, they will ever pray.

The petition may be divided into the following sections:

1. Bookkeeping, loose and negligent.
2. Council and Officials distrusted.
3. Taxes burdensome, without cause.

Examination of the books and vouchers and officials and the petitioners has disclosed the following:

1. The book-keeping is conducted somewhat in an irregular manner, as to not having the payment orders properly signed and endorsed and other items of a similar nature, but there is absolutely no ground for the supposition of graft or leakage in money matters, nor were the petitioners seen, able to make any statement direct or indirect to support this contention.

2. It appears to be very much the reverse, as the Council and Officials represent some of the most prominent business men in the community and are very much respected. The petitioners interviewed had no evidence to put forward to the contrary.

3. That the taxes have become burdensome without cause can hardly be supported. Reference to the Comparative Cash Statement for the years 1912, 1913 and 1914, which appears later, shows the source of receipts and the destination of the payments grouped under the main headings. Tax rate statement discloses that it is the school rates rather than the general rates that are heavy and in this respect, it is the School Trustees, and not the Municipal Council that decide on the amount of money needed for the maintenance of the schools.

Tax Rates.

Tax Rate Statement has been prepared and the various rates for the years 1912 to 1915 have been contrasted for reference. The controllable expenditures for which the general township rate is levied appears as follows:

1912	6.6 Mills.
1913	8.3 Mills.
1914	10.2 Mills.
1915	8.1 Mills.

The increase in the rate in the year 1913 appears to be due to the increased expenditure on road construction.

In the year 1914 the increase is again due to the increased expenditure on road construction, and also on account of sidewalks constructed at a cost of over $3,400.00 out of current revenue.

The council have no option in the matter of the levying for county, bridge debenture, general school, and other school rates.

A great deal of expenditure has been made on road construction, principally the opening up of new colonization roads. In this respect it must be remembered that the Provincial Government has made large grants on account of such road-work, and all the money is paid out for local labor and thereby retained in the community.

The valuation of the surrounding land is increased by the opening up of these roads and the community is also enriched by the proceeds of their labor.

In the case of the sidewalks, debentures could have been issued therefor, and payment spread over several years. However, the council arranged otherwise and the ratepayers have not increased their debenture debt, and have also escaped heavy interest charges.

Cash Balance Sheet.

Cash Balance Sheet at the 31st of December, 1914, has been prepared in a form that should be adhered to in the future.

Comparative Balance Sheet.

Comparative Cash Balance Sheet for the years 1912 to 1914 is included. It will be noticed that it only contains the Liquid Assets and the Current Liabilities.

The surplus at each year end is as follows:

December 31, 1912	$5,262.92
December 31, 1913	$4,475.94
December 31, 1914	$1,746.07

If the Council complied with the following section there would be little, if any, surplus at the year end.

"The Council of every Municipality shall in each year prepare estimates of all sums required for the purposes of the Municipality during such year, making due allowance for the cost of collection, and for the abatement of taxes, and for taxes which may not be collected."

The year means the calendar year and there is no provision for raising funds in one year to finance to tax time of the next following year.

Cash Statements.

Comparative cash statement for the years 1912, 1913 and 1914 has been prepared and the receipts of one nature contrasted as far as possible with the payments for the same purpose. It will be noticed that there is a marked increase in the Municipal Government payments in the years 1913 and 1914, and this is mostly due to the engagement of a town foreman at an annual salary of $720.00, part of whose salary should be included in the roads and bridges account.

Balance Sheet of Permanent Assets and Deferred Liabilities.

In the preparation of the balance sheets for the Municipality it is necessary to separate the Liquid from the Fixed Assets, and the Current from the Deferred Liabilities.

In this statement it will be seen that the bridge debenture liability is offset by a similar amount included in the assets. The bridge is at least a similar value as the unredeemed debenture principal. A similar course has been followed with the school houses.

The difference between the assets and liabilities represents the ratepayers' investment in Public Works.

Auditors.

Generally the local auditors have made a very thorough check and their statements and reports are well arranged.

Their reports do not appear to have been published and it will be necessary in future to have the report printed as well as the statements.

The reports for the years 1913 and 1914 appear hereafter, and the matters they complain of are similar to those irregularities now reported on.

It is very important that every voucher should be marked by the Auditors. There have been cases where a voucher has been used a second time, which could not have been done if the vouchers had been properly marked on the first occasion.

The Assessment Roll should be compared with the Collector's Roll and any alterations should be substantiated by the Minutes of the Court of Revision.

It is the duty of the auditors to compare all payments with the authorization of Council contained in the minute book.

Instead of appointing two auditors annually, the council may by By-law provide for the appointment of one or more auditors to hold office during pleasure who shall daily or otherwise, examine, audit and report on the accounts of the corporation.

Owing to the recent death of the Treasurer and the necessity of having all the transactions entered to date, it is advisable that the Council appoint an auditor immediately who would assist the present Treasurer in completing the books and bringing the audit up to date.

Local Auditor's Report for the Year 1913.

Haliburton, February 21st, 1914.

To the Councilmen, Municipality of Dysart, etc.:

Gentlemen,—We advise that the buying of the supplies for the building of the new West Guilford Road should be done wholesale. We cannot understand how it was necessary to pay $3.00 per day for teams on this road when other people paid only $2.00 per day for the same kind of work.

In our report of 1912 we advised that Geo. Bemister was paid some $35.00 too much in connection with S. S. No. 1 Dysart Debentures and find that it has never been collected from him.

In Tax Roll 1912, we find the following taxes have been dropped:

No.	64	Wm. J. Coll, dog tax	$1 00
"	150	Thos. Howard, dog tax	1 00
"	249½	Wm. Stewart, dog tax	1 00
"	338	J. Powell, land tax	2 40
"	384	Dan Berven, dog tax	2 00
			$7 40

We find the following orders not signed by both Reeve and Clerk:

No.	92	Chas. Roberts	$150 00	Signed by D. Gorrie only.	
"	98	A. Baker	50 00	"	"
"	226	Can. Explosives Co.	76 25	"	"
"	224	J. Congdon	13 25	"	"
"	117	R. Pocker	5 00	"	"
"	128	J. S. Moon	200 05	"	"
"	131	Thos. McOnaw	10 25	"	"
"	225	Chas. Deacon	13 85	"	"
"	351	Wm. Hudgins	50	"	"
"	319	A. Batchelor	11 25	"	"
"	318	Geo. Inglis	11 00	"	"
"	181	J. Fairy	4 87	"	"
"	311	Rice Knight Co.	18 00	"	"
"	270	Ray Lucas	27 60	"	"
"	264	Ray Lucas	5 85	"	"
"	258/9	D. Gorrie & Co.	3 25	"	"
"	229	H. C. Fry	9 10	"	"
"	257	F. Freeman	58	"	"
"	120	R. Phillips	5 92	Signed by G. H. Potts only.	
"	127	E. Robertson	271 86	"	"
"	20	C. D. Kellett	10 50	"	"
"	115	S. Sams	175 00	"	"
"	323	T. McOnaw	2 50	"	"

Yours truly,

(Sgd.) OWEN McAVOY,
R. JOHNSTON,
Auditors.

Local Auditor's Report for the Year 1914.

Haliburton, March 10th, 1915.

To the Members of the Council of the Municipality of Dysart, etc.:

Gentlemen.—We advise that your Treasurer be instructed not to pay any orders given by your Reeve or Clerk, other than wages, unless the accounts for which these orders have been issued are attached to the orders. We have spent a

lot of time looking up these accounts. We also advise that all store accounts against the Municipality be made out in detail, giving the quantities and rates of cost of each article.

Re orders given for wages on the New West Guilford Road Construction, we think you should adopt a better system, as these orders written out in lead pencil can easily be changed, as in the case of Wm. Fish, whose order was raised from $14.55 to $34.55. The time slips should show the number of days worked by each man, his rate, and the charges against him, and should be attached to the order from the Reeve and Clerk to the Treasurer; of course an order given on account of wages would not require all this information, but the final settlement should be as above.

We also advise that any orders given any member of the Council, or anyone else, for expenses, should have a memo. of the expenses attached—as in the matter of Messrs. Malloy and Austin's expenses to Ottawa, Mr. Malloy's expenses were $26.10 and Mr. Austin's $40.00. While you, no doubt, understand this, we have no information.

Re Cemetery, we have had no returns of the sales of lots this past year.

Re Road Lists. We have not got the list for Road No. 8, W. E. Arnberg for $122.04. These lists should be returned to the Clerk as soon as they are signed by the parties.

We enclose you our report and hope you will find it satisfactory.

Yours truly,

(Sgd.) Owen McAvoy,
(Sgd.) R. Johnston,

Auditors.

Inventory of Tools and Other Equipment.

In the course of the road construction it has been necessary to purchase road making machinery, and a list of such equipment prepared by the town foreman is included among the statements.

Taxes.

Tax reconciliation from the 1st of January, 1912, to the 31st of December, 1914, is also included among the statements.

There have been very few tax arrears and with the exception of business and dog tax there have not been any remissions. In this respect the community are to be congratulated as there are practically no taxes carried forward from one year to another.

Collector's Rolls summary for the years 1912 to 1914 have been contrasted so that the amounts received for the several purposes are clearly shown.

Assessment totals for the years 1912 to 1915 are also shown for contrast. While the total assessments for 1912, 1913 and 1914 show little increase, that for the year 1915 shows a marked increase.

1912 Assessments	$769,360
1913 Assessments	772,150
1914 Assessments	776,150
1915 Assessments	849,145

Assessment Rolls.

Assessment rolls for the years 1912, 1913 and 1914 were checked into the collector's rolls for the similar years.

The affidavits attached thereto were satisfactory.

The roll for the year 1914 was prepared in lead pencil, and this must not occur again. It may be necessary at any date for the Council to produce such roll as evidence in court, and no judge would care to place much dependence on a roll prepared in lead pencil.

Collector's Roll.

Collector's oath on return of roll was not seen for the years 1912 and 1913.

Clerk shall attach to the roll certificate signed by him according to the following form:

"I do certify that the attached roll is the collector's roll prepared according to the provisions of the Assessment Act for the year ."

Clerk's certificate in the collector's rolls was seen but should be in the form prescribed above.

Taxes for school section No. 4, Dysart, appeared in the 1912 collector's roll and amounted to $183.50. They were not collected, however, as the trustees had sufficient funds without them.

The following are the only discrepancies between the Assessment and Collector's rolls:

1912 Assessment Roll No. 86, Dart $100.00. Not entered in Collector's Roll. Clerk's reason for not entering, forgotten.

1913 Assessment Roll No. 61, Robert Clark $110.00. Not entered in Collector's Roll. Entered on 1915 roll.

Assessment Roll No. 401, Orange Hall, $110.00. Entered in Collector's Roll as $100.00.

Assessment Roll No. 108½, P. Ferranti, $100.00. Not entered in Collector's Roll. No reason given.

Treasurer's Statements.

The yearly statements to be prepared by the Treasurer under the following section of the Municipal Act have not been compiled for the past several years. In future it will be necessary for the Treasurer to comply with the Act.

"The council of every town, village and township shall hold a meeting on the 15th day of December in each year, and shall immediately thereafter publish a detailed statement of the receipts and expenditures of the corporation for the portion of the year ended on that day, together with a statement of assets, liabilities and uncollected taxes, and a similar statement respecting the last 15 days of the next preceding year.

"The statements shall be signed by the head of the council and by the treasurer, and shall be published.

"Instead of publishing the statements the council may cause them to be posted up, not later than the 24th day of December, in the office of the clerk and of the treasurer, at all post offices, and at not less than 12 other conspicuous places in the municipality.

"The clerk shall procure to be printed not less than one hundred copies of the statements, and shall deliver or transmit by post one of them to every elector who requests him to do so, not later than the 24th day of December in each year, and shall also see that copies of the statements are produced at the nomination meeting." Chap. 192, Sec. 237, R.S.O.

Cash.

Practically all local payments are made in cash as there are no banking facilities in the vicinity.

It has been the custom with the Treasurer to keep several hundred dollars on hand, but larger amounts are deposited in the Bank of Montreal, Lindsay.

This bank account, however, is merely a checking account for the Treasurer, that is to say, his signature only is necessary for the withdrawal of money. As funds are needed for payments, a personal cheque is drawn on the bank and the currency is transmitted by the bank to the treasurer.

Balance carried in the bank has been verified by certificate from the Manager and is included hereafter.

Cash balance, however, has not been verified by actual count and has not been done for some years past. The local auditors state that they do not commence their duties till some little time after the year end, so that it would be necessary for them to include in their yearly audit the next month or two of the new year, if they did so.

Scope of this audit was limited to the 31st of December, 1914. Cash balance at that date appears on the statement as $265.02 and was correct according to the entries contained in the cash book, such entries being supported by requisite vouchers. At the date of this audit the cash book had not been completed owing to the death of the Treasurer and the council should appoint an auditor to assist in closing up the cash book to date and verify the cash by actual count.

Schools.

The treasurer has not paid over in a lump sum the school taxes but has disbursed the money at intervals on the separate orders from the school trustees.

School trustees' orders in very few cases were endorsed by the party receiving the money and here again the treasurer should take care to see that all orders are properly endorsed.

Balances due the several school sections at the 31st of December, 1914, were verified. They were all correct with the exception of the amount due No. 1 Dysart which appears on the local auditors' report as $303.79. From this amount, however, a payment on account of debentures of $142.35 in 1914 had not been deducted, so that the correct balance due this school at the year end is $161.44, and this amount appears on the Cash Balance Sheet, submitted herewith.

Cash Book.

Proper form of municipal cash book is in use, but the payment columns contained therein are not put to their best use. It has been necessary for the auditors to analyze all the items contained in the several columns, whereas if the items pertaining to charity were placed in that column only, it would be totally unnecessary

to analyze this column again. This matter was discussed with the Auditors and the Treasurer, and it will be their endeavor to put all the columns to their proper use, and save unnecessary work.

The full advantage of a full analysis will be readily seen when the treasurer is preparing the statements to the 15th of December needed for the nomination meeting.

Cash Receipts.

Cash receipts were all compared with the entries on the stub attachment of the Treasurer's receipt book.

It is advisable that these receipts be in duplicate, numbered consecutively so that an exact carbon copy of the original may be retained for audit and other reference.

Similar duplicate receipts should be procured for the Tax Collector as it will certainly make a closer check on tax collections and not leave in doubt the question of any collection.

Cemetery.

There were no receipts for the sale of cemetery lots in 1912. In 1913 there was $14.00, and in 1914 there have been no receipts. There are a few lots sold that have not yet been paid for.

The Clerk has not issued the lot certificate in these cases, and it is advisable that he collect for these as there has been sufficient delay already.

Minute Book.

Minutes for the period under review were scrutinized, and those for April 7th, and October 13th, 1913, were not signed by the Reeve.

Those for October 13th, 1913, were not signed by the Clerk.

The payment order number is not mentioned in the minute book, and it is practically impossible to trace some of the payments from the minute book to the cash book.

There are a great many payments for which there does not seem to be any authorization in the minute book, and there is authority for a great many payments in the minute book which cannot be readily checked into the cash book.

Payments for bridge construction in 1912 appear to be all covered by the following resolution contained in the minute book.

"That the agreement that has now been entered into between the Reeve and Frank Barber, of Toronto, *re* the superintendence and management of the construction of the sub-structures of the two new bridges, is hereby confirmed by this Council, and that the Treasurer is hereby authorized to pay all bills in connection with the work, on the order of the Engineer Snaith and the Clerk of the Municipality."

Bonds.

Tax Collector's Bond for the year 1914 was seen, it being a personal bond for $1,500.00, entered into by himself and another ratepayer. No bond for the year 1915 had been arranged for.

Treasurer's Bond dated the 28th of August, 1915, was seen. It is a personal bond for $5,000.00 and the sureties are:

Katherine F. Dover	$1,000.00
H. H. Clark	2,000.00
Fred. Dover	2,000.00

The amount of the Treasurer's bond appears satisfactory, but the Collector's bond, considering the amount of cash he handles, could be very well increased.

It is the duty of the council in every year, to enquire into the sufficiency of the security given by the Treasurer and to cause to be entered in its Minutes the result of the enquiry.

Insurance.

Town Hall is insured for $3,000.00. Renewal receipt number 91433 of the Queen Insurance Company was seen. The premium is $37.50 and the expiry date is the 15th of October, 1918.

The original policy did not appear to be in the Clerk's care, and it is advisable that he should procure this.

Pay Rolls.

Pay rolls were not seen covering some of the orders and lists of these are attached. Most of them are in the years 1912 and 1913 as the auditors pressed for the adoption and use in all cases, in the year 1914.

The two not seen in the year 1914 have been apparently mislaid as the local auditors do not report that they had not seen them. In all cases there has been an order issued signed by the Reeve and Clerk for the payment of the amounts to the road foreman, and the pay rolls are necessary to support his disbursements.

Debentures.

Details of debenture issues are included among the statements. These debentures are redeemed in equal annual payments, portion of which is interest, and a portion principal. The amount of the interest decreasing, and that of the principal increasing. In the balance sheet there has been a slight confusion as to the principal amount outstanding. The correct amount is shown on the balance sheet of permanent assets and deferred liabilities contained herewith.

The annual levy for the bridge debenture is made in advance of the payment and at the year end it has to be treated as a cash liability, as the money was raised for a specific purpose and must be used for the purpose for which it is raised.

Payment Orders.

Numerous orders issued were not properly signed, either the Reeve or the Clerk had neglected to place their signature thereon. However, the treasurer had in all cases paid them. Lists showing these orders are attached.

A great many of the orders were not endorsed by the payees. Lists of these are also included.

Retention by the Treasurer of such uncompleted orders is not sufficient proof of payment and the present Treasurer was advised against the paying of any orders not signed by the Reeve and Clerk or endorsed by the payee.

Orders should be numbered consecutively before they leave the Clerk's care, and the number mentioned in the minute book opposite the authority for payment to which it refers.

Invoices and pay rolls covered by such orders should have the order number inscribed thereon and be retained by the Clerk.

In the past, a great number of invoices have been attached to the orders issued to the Treasurer for payment thereof. Some of these invoices have become detached from the orders and have been lost. If the Clerk holds all these invoices, this would not occur, and it will also assist him in determining whether the account has been paid previously.

Invoices must be filed showing the details of all accounts. The auditors state that it is a common occurrence for them to call for new invoices before they are able to complete their audit.

Cheques.

Cheques with the exception of those issued in October and December, 1912, were seen for all bank payments. These cheques have apparently been mislaid and cannot be found. The local auditors state that they saw them when they made their annual audit. Cash orders, however, covering these payments were seen but not endorsed, as the endorsation of the parties receiving the money would naturally be on the back of the cheques. A few of the cheques issued on the Sterling Bank were not endorsed by the payees and a list of these is attached.

Government Grants.

Government grants to the Municipality covering the railroad tax, colonization roads and bridge grant, were verified by a statement from the Treasurer's department.

On the Balance Sheet at the 31st of December, 1914, the auditors have included among the assets the full amount of the railroad tax as due from the Province, on account of 1912, 1913 and 1914.

However, as the maintenance of patients belonging to the Municipality kept in Provincial Institutions is deducted therefrom, the net amount due the Municipality was only shown in the balance sheet submitted herewith.

Bank Certificate.

Bank of Montreal.

Lindsay, 25th October, 1915.

I beg to append statement of the indebtedness of the Municipality of Dysart, to the Bank of Montreal, as on 31st of December, 1914:

1914.				
July	17	Demand Loan No. 1	$1,500 00	
Aug.	1	" No. 2	1,000 00	
"	17	" No. 3	1,500 00	
"	21	" No. 4	1,000 00	
Sept.	8	" No. 5	1,000 00	
"	11	" No. 6	1,000 00	
Dec.	1	" No. 7	1,000 00	
				$8,000 00
Oct.	21	Loan No. 1, paid		1,500 00
Balance, loans, December 31, 1914				$6,500 00
Overdrawn in current account, same date				216 94
		Total indebtedness		$6,716 94

Yours truly,

(Sgd.) HARRY B. BLACK,
Manager.

Conclusion.

There have been statements made detrimental to the character of the Clerk. In common fairness to him it must be stated that he is not the Treasurer and in no case did he act as such.

The Treasurer receives and pays all money and such receipts and payments do not pass through the Clerk's hands. While there are minor omissions and irregularities in his clerical duties, yet there is not a single transaction that reflects discredit on him.

The assistance and hearty co-operation of the Clerk, G. H. Potts, and the Auditor, Owen McAvoy, is gratefully acknowledged, also the courtesy of the Reeve, J. T. Laking, the Council and Petitioners.

The foregoing report is herewith respectfully submitted.

Henry Glover.

Auditor.

TOWNSHIP OF DYSART, Etc.

Cash Balance Sheet at 31st December, 1914.

Liabilities.

Schools			$4,327 07
S.S. No. 1 Dysart	$11 44		
" 1 " grant	150 00		
		$161 44	
S.S. No. 2 Dysart	$108 16		
" 2 " grant	150 00		
		258 16	
S.S. No. 3 Dysart	$1,255 02		
" 3 " grant	300 00		
		1,555 02	
S.S. No. 4 Dysart	$229 42		
" 4 " grant	150 00		
		379 42	
S.S. No. 5 Dysart	$82 18		
" 5 " grant	75 00		
		157 18	
S.S. No. 6 Dysart	$456 12		
" 6 " grant	150 00		
		606 12	
S.S. No. 1 Guilford	$151 87		
" 1 " grant	75 00		
		226 87	
S.S. No. 2 Guilford	$209 58		
" 2 " grant	150 00		
		359 58	
S.S. No. 1 Harburn	$428 84		
" 1 " grant	100 00		
		528 84	
S.S. No. 1 Harcourt	$94 44		
		94 44	
		$4,327 07	
County rates for year 1914			1,651 92
Bank of Montreal, loans			6,500 00
Bridge debenture, No. 3			1,324 28

Accounts payable		$762 58
C. Roberts, 3 months' salary	$180 00	
J. T. Laking, sessional allowance	79 27	
Dr. Baker, Board of Health	78 70	
J. T. Laking, Board of Health	4 00	
Dr. Baker, charity	60 00	
H. C. Fry, New Guilford road	26 85	
W. E. Austin, New Guilford road	218 85	
A. W. Hainsworth, New Guilford road	1 73	
Geo. Bemister, New Guilford road	47 88	
Wm. Laking, New Guilford road	65 30	
	$762 58	
Surplus at 31st December, 1914		1,746 07
		$16,311 92

Assets.

Cash on hand		$265 02
Taxes uncollected		14,764 95
Ontario Government		940 24
Road grant, 1914	$835 00	
Railroad tax, 1912	37 28	
" " 1913	30 48	
" " 1914	37 48	
	$940 24	
Accounts receivable		341 71
D. Kellett, shortage roll, 1912	$3 26	
C. L. & I. Co., exchange on cheque, 1911	6 25	
C. L. & I. Co., timber dues, 1914	233 71	
Wm. Fish, overpaid New Guilford road	20 00	
O. Fader, overpaid New Guilford road	2 40	
Chas. Priebe, overpaid New Guilford road	3 00	
J. McGuire, overpaid new sidewalks	2 40	
Wm. Hudgins, unpaid new sidewalks	12 90	
Anderson & Austin, unpaid new sidewalks	31 05	
Chas. Roberts, unpaid street work	1 29	
Cement sold	10 45	
County constable's wages	15 00	
	$341 71	
		$16,311 92

TOWNSHIP OF DYSART, ETC.

COMPARATIVE CASH BALANCE SHEET FOR THE YEARS 1912 TO 1914.

	Dec. 31, 1912.	Dec. 31, 1913.	Dec. 31, 1914.
Liquid Assets:			
Cash on hand	$ 1,549 78	$ 1,343 65	$ 265 02
Taxes uncollected	11,156 07	11,772 83	14,764 95
Accounts receivable	431 01	605 88	1,281 95
	$13,136 86	$13,722 36	$16,311 92
Current Liabilities:			
Bank of Montreal loans	$ 1,000 00	$ 2,000 00	$ 6,500 00
County treasurer	2,013 20	1,647 89	1,651 92
School trustees	4,860 74	4,274 25	4,327 07
Accounts payable	.....	.....	762 58
Bridge debenture B-L 524	.....	1,324 28	1,324 28
Surplus	5,262 92	4,475 94	1,746 07
	$13,136 86	$13,722 36	$16,311 92

COMPARATIVE BALANCE SHEET OF PERMANENT ASSETS AND DEFERRED LIABILITIES FOR THE YEARS 1912 TO 1914.

Assets:			
Town hall	$ 2,500 00	$ 2,500 00	$ 2,500 00
Bridge	10,225 72	10,225 72	9,412 73
Tools, etc.	106 00	250 00	400 00
School houses	1,110 00	962 15	808 50
	$13,941 72	$13,937 87	$13,121 23
Liabilities:			
Bridge debenture	$10,225 72	$10,225 72	$ 9,412 73
S. S. No. 1, Dysart debenture	850 00	767 15	678 50
S. S. No. 2, Harcourt debenture	260 00	195 00	130 00
Ratepayers' investment	2,606 00	2,750 00	2,900 00
	$13,941 72	$13,937 87	$13,121 23

TOWNSHIP OF DYSART, ETC.

COMPARATIVE CASH STATEMENT FOR THE YEARS 1912, 1913 AND 1914.

Receipts.	1912.	1913.	1914.
Taxes—local	$ 9,619 76	$12,458 16	$12,817 10
Timber dues	.....	219 03	221 22
Railway	110 48	.....	.....
Roads—Government grant	1,225 00	2,355 00	2,500 54
Sidewalks	.....	.....	225 50
New bridges—debentures	10,997 74	.....	.....
Government grant	2,000 00	.....	.....
Sundries	86 50	52 83	.....
Cemetery	.....	14 00	.....
Town hall—rentals	60 50	67 50	92 50
Schools	1,497 75	580 83	440 75
Municipal government	.....	60 00	45 00
Bank loans	11,000 00	2,000 00	8,000 00
Interest	59 40	83 74	54 02
Miscellaneous	3 00	.....	37 18
Licenses	115 00	90 00	80 00
Cash on hand, January 1	2,777 47	1,549 78	1,343 65
	$39,552 60	$19,530 87	$25,857 46

Payments.	1912.	1913.	1914.
County rate	$ 1,753 62	$ 2,013 20	$ 1,647 89
Roads	4,991 99	7,536 54	8,623 32
Sidewalks	.....	.....	3,437 39
New bridges	13,844 81	769 45	.....
Cemetery	18 75	15 00	.....
Town hall—upkeep	135 65	116 13	189 87
Schools	4,370 59	4,596 64	4,576 22
Municipal government	671 90	1,427 74	1,505 12
Bank loans	10,000 00	1,000 00	3,500 00
Interest	164 55	41 20	153 35
Miscellaneous	246 77	162 45	217 20
Legal	14 84	8 00	.....
Board of health	.....	163 40	4 00
Charity	422 75	233 48	309 65
Printing, postage and stationery	42 32	103 99	104 15
Bridge debentures	1,324 28	.....	1,324 28
Cash on hand, December 31	1,549 78	1,343 65	265 02
	$39,552 60	$19,530 87	$25,857 46

TOWNSHIP OF DYSART, ETC.

TAX RATES, YEARS 1912-1915.

Purpose.	1912 Mills.	1913 Mills.	1914 Mills.	1915 Mills.
County Rate	2.7	2.1	2.1	2.4
General township rate	6.6	8.3	10.2	8.1
General school rate	1.7	1.7	2.0	1.8
Debenture rate, bridge	2.0	2.0	2.0	1.6
Total general tax rate	13.0	14.1	16.3	13.9
School section No. 1, Dysart	21.0	28.0	15.0	14.5
" No. 2 "	7.0	9.4	12.0	12.5
" No. 3, "	12.7	5.5	10 0	9.5
" No. 4, "	....	10.0	8.2	8.0
" No. 5, "	6.0	....	9.0	8.0
" No. 6, "	13.4	6.0	6.0	6.0
School section No. 1, Guilford	....	....	7.0	3.0
" No. 2, "	11.0	10.7	10.0	12.0
School section No. 1, Harburn & Dudley	12.0	....	9.0	9.0
School section No. 1, Harcourt	....	....	....	7.5

TOWNSHIP OF DYSART, ETC.

COLLECTORS' ROLL SUMMARIES, 1912-1914.

	1912.	1913.	1914.
County	$2,080 31	$1,626 69	$1,632 81
Township	5,087 15	6,418 85	8,007 85
General school	1,307 91	1,312 65	1,556 23
Debenture, bridge	1,543 27	1,546 30	1,556 23
School section No. 1, Dysart	340 96	454 44	244 87
" No. 2, "	125 03	175 77	218 22
" No. 3, "	1,130 76	514 61	956 18
" No. 4, "	.....	301 12	255 97
" No. 5, "	103 02	.....	152 51
" No. 6, "	554 50	247 62	247 92
" No. 1, Guilford	.....	.....	214 52
" No. 2, "	313 33	307 76	292 54
" No. 1, Harburn	308 41	.....	238 51
Tax arrears	.....	8 84	84 41
Dox tax	196 00	186 00	234 00
	$13,090 65	$13,100 65	$15,892 77

ASSESSMENTS FOR YEARS 1912 TO 1915.

1912	$769,360 00
1913	772,150 00
1914	776,990 00
1915	849,145 00

TOWNSHIP OF DYSART, ETC.

TAX RECONCILIATION AT DECEMBER 31, 1914.

To tax arrears, January 1, 1912,	$ 7,678 15	
" tax roll, year 1912	13,090 65	
By cash received in year 1912		$ 7,678 15
" " 1912		1,941 61
" " 1913		11,130 34
By tax arrears		8 04
" collectors' shortage		3 26
" uncollectible taxes		7 40
	$20,768 80	$20,768 80

To tax roll, including arrears, year 1913	$13,100 65	
By cash received, year 1913		$1,327 82
" " 1914		11,689 28
" tax arrears		81 55
" uncollectable taxes		2 00
	$13,100 65	$13,100 65
To tax roll, year 1914	15,808 36	
" tax arrears, including interest	84 41	
By cash received, year 1914		1,127 82
" tax arrears, December 31, 1914		14,764 95
	$15,892 77	$15,892 77

TOWNSHIP OF DYSART, Etc.

List of Tools and Other Supplies on Hand, Now in Storehouse at Town Hall, October 29, 1915.

39 pairs of blankets, cost about $3.00 per pair	$117 00
1 cook stove	35 00
6 axes and handles	9 00
15 road shovels, at 75c each	11 25
4 picks, at $1.25 each	5 00
6 mattocks, at $1.50 each	9 00
2 crow bars, at $2.00 each	4 00
2 brush scythes	2 00
3 heavy skid chains, at $3.00 each	9 00
1 decking line (steel)	20 00
1 decking line	15 00
2 stone hammers	2 50
4 striking hammers	3 00
5 drills, at $1.50 each	7 50
4 tents, at $20.00 each	80 00
1 plow, $12.00; 1 plow, heavy, $30.00; 1 plow, heavy, $18.00	60 00
10 light road scrapers, at $5.00 each	50 00
1 wheel scraper	45 00
2 dump carts and harness	100 00
5 iron wheelbarrows, at $5.00 each	25 00
Camp dishes, pots, pans, plates, cups and saucers, knives and forks, etc.	100 00
Other sundry articles	50 00
Stumping powder	100 00
	$859 25
Present value, after depreciation from wear and tear about	$400 00

TOWNSHIP OF DYSART, Etc.

Debenture Issues.

By-law No. 532, August 19th, 1912.

Referred to in the foregoing by-law, showing in respect of the said debt thereby created how much of the amount to be raised annually is for principal and how much for interest.

Year	Interest.	Principal.	Total.	
1912	$59 50	$82 85	$142 35	Paid 1913.
1913	53 70	88 65	142 35	Paid 1914.
1914	47 50	94 85	142 35	
1915	40 86	101 49	142 35	
1916	33 75	108 60	142 35	
1917	26 15	116 20	142 35	
1918	18 02	124 33	142 35	
1919	9 32	133 03	142 85	
	$288 80	$850 00	$1,138 80	

By-law No. 524, January 27th, 1912.

Referred to in the foregoing by-law, showing in respect to the said debt thereby created how much of the amount to be raised annually is for principal and how much for interest.

Year	Interest.	Principal.	Total.	
1912	$550 00	$774 28	$1,324 28	Paid 1912.
1913	511 29	812 99	1,324 28	Paid 1914.
1914	470 64	853 64	1,324 28	
1915	427 96	896 32	1,324 28	
1916	383 14	941 14	1,324 28	
1917	336 08	988 20	1,324 28	
1918	286 67	1,037 61	1,324 28	
1919	234 80	1,089 48	1,324 28	
1920	180 32	1,143 96	1,324 28	
1921	123 12	1,201 16	1,324 28	
1922	63 06	1,261 22	1,324 28	
	$3,567 08	$11,000 00	$14,567 08	

TOWNSHIP OF DYSART, ETC.

STERLING BANK CHEQUES NOT ENDORSED.

No.	Name.	Issued.	Amount.	Remarks.
187	C. D. Kellett	Jan. 15, 1912	$6 06	(Payable to bearer) Not endorsed by payee.
189	Gorrie & Co.	Jan. 30, 1912	15 54	" " "
188	C. D. Kellett	Jan. 30, 1912	11 30	" " "
190	Geo. Ingles	Feb. 1, 1912	12 00	" " "
191	E. Mackey	Feb. 3, 1912	35 00	" " "
195	Wm. Simms	Feb. 10, 1912	65 00	" " "
200	D. McOvey	Feb. 23, 1912	10 00	" " "
201	Geo. Ingles	Feb. 24, 1912	8 20	" " "
205	E. Mackey	Mar. 1, 1912	35 00	" " "
217	J. T. Laking	Mar. 6, 1912	45 35	" " "
218	F. Sepe	Mar. 6, 1912	4 50	" " "
224	Wm. Snaith	Mar. 15, 1912	856 00	" " "

TOWNSHIP OF DYSART, ETC.

ORDERS NOT ENDORSED.

Date. 1912.	C.B. Folio	Paid to.	Amount.	Account.
Jan. 18	64	Public Library grant	$12 00	Miscellaneous.
Feb. 24	65	Mrs. Powell	9 00	Charity.
Mar. 12	66	Bookall & Mathrie	5 69	Bridges.
Apr. 13	69	Walter Holden	2 63	"
Apr. 15	69	J. Edwards	1 70	"
Apr. 15	69	Russill Hardware Co.	7 28	"
June 13	73	M. Barry	3 00	"
June 18	73	G. Ingles	8 00	"
July 13	75	D. Emerson	50	"
July 20	75	J. Dean	5 00	"
Aug. 5	76	Mrs. Powell	12 00	Charity.
Aug. 7	76	E. Scheekler	160 12	Roads.
Aug. 17	76	D. Gorrie	1 95	Bridges.
Aug. 26	77	J. Erskin	10 95	"
Dec. 13	81	T. Preston	2 00	Roads.
1913.				
Feb. 1	84	Dr. Baker	10 00	Charity.
Mar. 17	85	Sick Children's Hospital	15 00	"
May 15	87	F. Barnum	3 75	Roads.
May 28	87	G. Finch	10 50	"
June 2	88	E. Sheekley	102 87	"
June 13	88	C. Roberts	150 00	"

1913.	C.B. Folio.	Paid to.	Amount.	Account.
June 14	88	W. Baker	$50 00	"
June 17	22	A. Burke	150 00	"
June 26	89	J. Bain	5 00	Bridges.
July 15	91	A. A. Allan & Co.	2 35	Miscellaneous.
July 15	91	Rice Lewis	1 39	"
July 15	91	Carswell & Co.	1 50	"
July 15	91	*Municipal World*	6 25	Printing.
July 15	92	Gorrie & Co.	28 60	Bridges.
Dec. 12	99	T. McQuoi	2 50	Charity.
Dec. 15	99	Night Bros.	2 50	Roads.
Dec. 15	99	C. D. Kellett	42 50	Miscellaneous.
Dec. 20	100	T. McQuoi	2 00	Charity.
Dec. 29	100	T. McQuoi	2 00	Charity.
Dec. 31	100	T. Dover (Treasurer)	10 19	Printing.
1914.				
Jan. 3	101	T. McQuoi	$2 00	Charity.
Jan. 17	101	T. McQuoi	2 00	Charity.
Feb. 4	102	E. Austin (T. McQuoi)	4 00	Charity.
May 11	105	G. Ingles	10 20	Roads & Bridges.
May 12	105	T. McQuoi	4 00	Charity.
June 27	107	Mumford, J.	13 00	Miscellaneous.
July 29	109	J. B. Greening & Co.	5 34	Roads.
Aug. 8	110	T. McQuoi	2 00	Charity.
Aug. 8	110	T. McQuoi	2 00	Charity.
Aug. 27	113	J. B. Greening & Co.	1 10	Roads.
Sep. 17	115	T. McQuoi	5 00	Charity.
Sep. 18	115	C. Cohen	20 50	Roads.
Sep. 18	115	E. McGill	20 50	Roads.
Oct. 16	117	T. McQuoi	2 00	Charity.
Oct. 21	118	J. Arnberg	122 04	Roads.
Dec. 16	120	McCall Bros.	3 19	Roads.

TOWNSHIP OF DYSART, ETC.

ORDERS NOT SIGNED BY REEVE OR CLERK, OR DETAILS LACKING.

No.	Paid to	Date.	Amount.	Remarks.
16	Bert Fry	Jan. 28, 1913	$46 00	No detailed account.
127	E. Robertson	June 24 "	271 86	Not signed by reeve (road work).
128	J. S. Moon	June 24 "	200 05	Not signed by cleark (road work).
131	T. McGur	June 26 "	10 25	Not signed by clerk (road work).
155	Andrew Packard	July 11 "	7 55	Endorsed by Geo. Packard.
181	John Fairey	July 22 "	4 87	Not signed by clerk.
186	Ted Howe	July 26 "	6 15	" "
224	Joe Congdon	Aug. 23 "	13 15	" "
225	C. Deacon	Aug. 23 "	13 85	" "
226	Canadian Explosives	Aug. 25 "	76 25	" "
229	H. C. Fry	Aug. 25 "	9 10	" "
250	W. MacDonald	Sept. 11 "	47 25	Paid as $47.75.
257	Fred Freeman	Sept. 13 "	0 53	Not signed by clerk.
264	Ray Lucas	Sept. 16 "	5 85	" "
265	Curray	Sept. 12 "	4 50	" "
270	Ray Lucas	Aug. 28 "	27 60	" "
310	Public Library	Nov. 26 "	2 00	" "
311	Knight Bros.	Nov. 24 "	18 00	" "
317	T. McQuoi	Dec. 3 "	2 00	" "
318	G. Ingles	Dec. 8 "	11 00	" "
319	Batchelor	Dec. 4 "	11 25	" "
323	T. McQuoi	Dec. 12 "	2 50	Not signed by reeve.
351	W. Hudgins	Dec. 18 "	0 50	Not signed by clerk.

TOWNSHIP OF DYSART, ETC.

ORDERS NOT SIGNED BY REEVE OR CLERK, OR DETAILS LACKING.

No.	Paid to	Date.	Amount.	Remarks.
164	J. Keenan	July 31, 1914	$34 55	Not signed by clerk.
167	T. Janns	" "	13 30	" "
168	G. Barton	" "	1 75	" "
169	Brethan	" "	14 17	" "
170	Beard	" "	31 05	" "
171	A. Baker	" "	34 40	" "
174	Naysmith	" "	54 00	" "
175	A. Burke	" "	17 50	" "
190	T. McQuoi	Aug. 8 "	2 00	Not signed by reeve.
241	F. Robe	July 31 "	6 65	Not signed by clerk.
255	H. Otto	Aug. 24 "	13 85	" "
362	R. Henderson	Oct. 21 "	58 40	" "
363	T. Welsh	" "	11 60	" "
364	Jas. Henderson	" "	7 20	" "
413	A. Sewell	Oct. 20 "	105 30	Invoice not seen.
414	A. Sewell	Sept. 14 "	26 80	Invoice not seen.
419	Wm. Hutchings	Dec. 4 "	12 42	No order seen.

PAY ROLLS.

Pay rolls should be kept in better order. Some seem to be in a dilapidated condition.

TOWNSHIP OF DYSART, ETC.

PAY ROLLS NOT SEEN FOR PAYMENTS STATED BELOW.

C.B. Folio	Date.	Name.	Amount.	Order. No.
67	Mar. 22, 1912	G. Sims	$ 75 75	67
68	April 4 "	G. Sims	100 00	96
73	June 25 "	W. Sims	75 00	199
74	July 2 "	A. Burke	400 00	211
74	" "	F. Barnum	145 15	212
74	" "	J. Brohmn	200 00	213
74	" "	A. Allcorn	120 25	214
74	" "	T. Roberts	220 00	215
74	July 5 "	W. Gregory	80 00	216
74	July 11 "	J. Arnberg	200 72	219
74	" "	J. Brohmn	210 00	221
74	" "	R. Burke	282 87	224
74	" "	W. Clarke	150 00	225
74	" "	R. Bowen	35 00	226
75	July 15 "	W. Sims	242 50	241
75	July 17 "	C. Sisson	190 00	242
75	July 20 "	W. Clark	58 22	243
76	Aug. 7 "	E. Sheekler	160 12	269
76	Aug. 15 "	W. Sims	40 49	297
76	Aug. 24 "	E. Robinson	451 92	303
78	Sept. 16 "	E. Sheekler	94 97	317
78	Sept. 28 "	Avey Bros.	50 00	334
79	Oct. 7 "	W. Gregory	50 00	338
79	Oct. 29 "	W. Simms	53 00	357
81	Dec. 4 "	B. Kellett	20 13	391
81	Dec. 13 "	J. Wicks	10 50	395
81	Dec. 16 "	M. Dean	19 25	396
81	Dec. 16 "	W. E. Austin	75 00	397
81	Dec. 16 "	Wm. Dean	29 75	398
81	Dec. 18 "	A. Sewell	18 30	404
82	Dec. 23 "	J. Sproats	29 75	427
82	Dec. 23 "	W. R. Curry	56 00	431
82		F. Austin	18 38	434
88	June 2, 1913	E. Shiekley	102 87	77

C.B. Folio.	Date.	Name	Amount.	Order.No.
88	June 7, 1913	T. Roberts	$520 00	81
88	June 11 "	W. Gregory	210 00	84
88	June 12 "	J. Arnberg	100 00	88
88	June 13 "	C. Roberts	150 00	92
88	June 14 "	A. Baker	60 00	93
88	June 14 "	I. Allcorn	87 00	94
88	June 14 "	I. Allcorn	13 00	95
88	June 14 "	J. Emerson	150 00	96
88	June 14 "	W. Baker	50 00	98
88	June 14 "	A. Burke	150 00	97
88	June 17 "	A. Burke	150 00	102
88	June 21 "	R. Burke	201 53	113
89	June 21 "	J. Buhm	100 00	114
89	June 21 "	S. Simms	175 00	115
89	June 26 "	E. Robertson	271 86	127
89	June 26 "	J. S. Moon	200 05	128
90	June 28 "	E. Shiekler	252 20	132
90	June 28 "	E. Shiekler	5 45	133
91	July 2 "	R. Bowen	35 00	144
91	July 8 "	J. Barnum	175 00	154
95	Sept. 11 "	Lee Roberts	100 00	251
97	Oct. 10 "	R. Burke	129 25	285
98	Oct. 20 "	Avey Bros.	25 00	308
100	Dec. 20 "	S. Simms	113 87	346
	1914			
		Jno. Moon	250 00	No. 7 road
		I. Allcorn	150 00	No. 3 road

Cost of this audit, $354.45.

To His Honour the Lieutenant-Governor in Council.

Parliament Buildings, Toronto, Ontario.

Townships of Casimir, Jennings and Appleby. Period 1908 *to Dec.* 31*st,* 1914, *and to date.*

Your Honour:—

The authority to me bearing date of 20th May, 1915, received through the Provincial Municipal Auditor, J. W. Sharpe, Esq., was exercised in conducting an audit of the books, accounts and vouchers, and moneys of the above Municipalities, same being brought to a conclusion with the exception of an adjustment between two Collectors on July 2nd, 1915.

A petition praying for a special audit, signed by a sufficient number of ratepayers, was the cause of the order above mentioned, and, as ordered by the Provincial Municipal Auditor, J. W. Sharpe, Esq., I conducted my audit and herewith submit my report.

I could not ascertain that there was any specific reason for the petition, except a general feeling on the part of the petitioners and others that the affairs of the Township were not being administered in the best interests of the Municipality.

Oath of Office.

At the first Council meeting of each year the new Council should take the oath of office, and such proceeding should be recorded in the minutes. In 1912, 1913 and 1914 the names of the new Council are not even mentioned in the minutes of the first, or any subsequent meeting.

Auditors.

In January, 1910, Wilfred Laforge was appointed one of the Auditors to audit the accounts of 1909. As he was a member of Council in 1909 his appointment as auditor was not legal.

Minutes of Council Meeting.

It would appear from the minutes of the various meetings held since the organization of the Township in 1908, that the Councillors from year to year endeavored to conduct the affairs of the Municipality to the best of their ability. It has to be borne in mind that the people are practically all French-speaking, and while the records were in English their meaning, was, at times, somewhat obscure. The minutes do not appear to give sufficient information as to what happened at the various meetings, and the records of the Court of Revision held at different times are lacking in details as to what occurred thereat, the proceedings not being recorded in many instances.

On August 15th, 1910, and August 4th, 1913, meetings of Council were held at which all members were present, but according to the minutes no business whatever was transacted. As the Council are paid for each meeting attended the reason for calling these two meetings is not quite apparent.

At the meeting of Council held on December 16th, 1912, the following resolution was adopted: "That the arrears of taxes on the different lots which were struck off the Collector's rolls be entered in the account book, the sum being $1,068.45." The Treasurer, who was also Clerk at that time, entered the amount in his cash book as a receipt, and also as a disbursement. We have not been able to find any list showing how this amount is made up, and enquiry of the Reeve and some of the Council, and also the Clerk and Treasurer for 1912, failed to throw any light on the matter beyond eliciting the information that a statement was in existence at the time the taxes were written off, but where it is now no one appears to know.

A peculiar circumstance about this amount of $1,068.45 is the fact that an examination of the Collector's rolls does not show that there ever was any necessity for writing off such a sum. Arrears on the 1909 roll amounting to $288.82 were not transferred into the 1910 roll, but $169.63 of these arrears was transferred into the 1911 roll, having been dropped for one year for some reason which cannot now be ascertained.

Again, on the 1911 roll, arrears amounting to $481.23 were dropped and not carried forward to 1912, but altogether the taxes left off in this manner, up to December, 1912, aggregate $600.42, which is quite a difference from the $1,068.45 written off by the Council.

Road Work.

In dealing with moneys paid for road work the Council do not appear to have attached sufficient importance to disbursements made under this heading. While they appointed overseers or pathmasters each year I cannot find any record of the amount which each official was to spend, or any authorization for the various road orders issued for work done on the roads. These orders consisted for the most part of scraps of paper made out by the overseers, and if the overseers did not keep any pay roll, or record of the time worked by each man, it is rather difficult to

understand how they were able to avoid overlapping in regard to time. As a matter of fact the whole system of issuing orders lent itself to abuse, as well as the possibility of genuine mistakes.

In very many instances Council orders were issued for road work in addition to the orders issued by the overseers, and it was only to be expected that with such a confusing system, or lack of system, existing, some of these orders would be passed through the cash book twice, once on the original order of the overseer, and again on the order issued by Council. That is exactly what happened, as our subsequent remarks, dealing with the Treasurer's accounts, will show.

On December 15th, 1914, the following resolution was adopted: "That all the orders and Received from all the overseers in the Municipality of Casimir, Jennings and Appleby be accepted by the Collector and Treasurer." The meaning of this apparently is that the Collector or Treasurer could accept without question any orders presented to them for road work, bearing the signature of a duly appointed overseer. This, in effect, is what happened every year, but a very evident objection to this lies in the fact that many of the orders were not written or signed by the overseers themselves. As an example I would mention the case of overseers J. B. Roy and Emery Frappier. Many orders were issued purporting to be written and signed by these men, but when I examined the orders payable to themselves I found that in endorsing them they had been able only to make a mark X, in lieu of signature.

I noticed in the cash book in 1913 an entry in the receipts "Roadwork as per overseers $640.00," and in 1914 "statute labour $427.00." After much enquiry I was able to obtain some information as to the meaning of these entries which were, apparently, for money not actually received by the Treasurer.

It seems that statute labour was dealt with in 1913 and 1914 in the following manner: The overseers in issuing orders for road work performed included statute labour. When these orders reached the Treasurer he paid the face value of the order, less the statute labour which the assessment roll showed against the holder. The face value of the order went through the cash book as a disbursement, and at the end of the year the total amount deducted for statute labour was entered as a receipt. Road work was paid for at the rate of $1.50 per day, per man, and statute labour was deducted at the rate of $1.00 per day, per man. In explanation of this I was informed that the $1.50 rate covered a day of 10 hours and the statute labour day was reckoned as 7 hours.

Road By-Laws.

In connection with road by-laws, I find, that By-law No. 55 provided for the expenditure in 1912 of $1,500.00 and the Township received a grant of $750.00. The actual amount expended was as follows:

Disbursements in 1912	$1,055.26
Paid in 1913 for 1912 orders	35.18
	$1,090.44

By-law No. 58 provided for the expenditure in 1913 of $1,600.00 over and above the ordinary statute labour, and the Township received a grant of $800.00. The actual expenditure, which includes $640.00 of statute labour passed through the cash book as a disbursement, was as follows:

Disbursements of 1913	$1,734.88
Less applicable to 1912	35.18
	$1,699.70
Paid in 1914 for 1913 orders	146.28
Paid in 1914 for pipe bought in 1913	340.28
	$2,186.26

By-law No. 63 provided for the expenditure in 1914 of $1,608.00, over and above the ordinary statute labour, and the Township received a grant of $804.00. The actual expenditure, which included $427.00 of statute labour passed through the cash book as a disbursement, was as follows:

Disbursements of 1914	$1,654.34
Less applicable to 1913	486.56
	$1,167.78
Paid in 1915 for 1914 orders	217.21
	$1,384.99

It may be that there was some arrangement with the Department with regard to statute labour, of which I have no information: I have merely stated the facts as I found them.

There were other road by-laws previous to 1912 but no copy of these could be found.

Assessment Rolls.

In comparing the Assessment Rolls with the Collector's Rolls I found that for 1908 and 1909 they agree, with the exception of the following slight difference in 1909:

J. Bedard, E. ½ 6	Assessment Roll,	$604.00;	Collector's Roll,	$590.00
S. Bedard, W. ½ 5	"	378.00	"	338.00
J. Lagrandeaux, E. ½ 6	"	769.00	"	665.00

Coming to 1910 I found a very serious difference, however, there being assessments totalling $10,858.00 which do not appear on the Collector's Roll for 1910, as per list.

There is no record in the minutes of the Court of Revision proceedings, which might have thrown some light on the matter, nor can the Clerk of that year give any information as to why he left those lots off the Collector's Roll.

In 1911 I found the circumstances reversed, there being a large number of assessments in the Collector's Roll, totalling $9,033.00, as per list, which did not appear in the Assessment Roll. It is somewhat curious to note that about one-half of these items represent lots assessed in 1910 but not in the Collector's Roll for that year, and that the value of these same lots in the 1910 Assessment Roll was $6,818.00 as compared with $2,627.00 in the 1911 Collector's Roll.

It is difficult to imagine any reason, or any circumstances, which would account for this state of affairs, but we are faced by the fact that one year, the Clerk, in preparing the Collector's Roll, left off certain items in the Assessment Roll, and the following year in preparing the Collector's Roll he entered items which did not appear in the Assessment Roll.

At the present date neither the Clerk nor the Assessor, who acted in these years can give any explanation whatever.

The following items appear in the 1912 Assessment Roll but not in the 1912 Collector's Roll:

J. Coursol, N. ½ 2	$830 00
A. Dignard, E. ½ 3	935 00
P. Gervais, S. ½ 8	103 00
J. Lamarche, S. ½ 5	103 00
D. Poirier, S. ½ 9	109 00
P. Gignac, W. ½ 10	408 00
B. Lemieux, W. ½ 7	100 00

N. Gosselin, S. ½ 9. Assessment Roll, $480.00; Collector's Roll, $180.00.

The Assessor, after completing his roll and affixing thereto the Statutory Declaration, should return same to the Clerk.

Council should fix the date for holding the Court of Revision and on the day of the Court the Clerk should have ready for the members a list of appeals, if any, and the disposal of each appeal should be shown on the list. This list should afterwards be signed by the Chairman of the Court and the Clerk, and be embodied in the minutes of the meeting.

It is the duty of the Clerk to give effect to the findings of the Court by altering the Assessment Roll where necessary, and appending his initials to each alteration, so made, together with the date of the meeting and the words "Court of Revision" or the initials "C.R."

Collector's Rolls.

The Collector's Rolls do not appear to have been balanced each year nor were they properly totalled and summarized. The local auditors evidently did not consider it part of their duty to do this.

I balanced the Rolls for each year from 1908 to 1914, accounting for all the cash which passed through the Treasurer's cash book for taxes. I have prepared schedules showing the balance of each year's roll and my report on these schedules follows:

1908 Roll.

No separate account was kept of percentages added to arrears, but, adding 10 per cent. to those taxes paid after December 14th, 1908, according to minute of September 19th, 1908, the Roll balances except for a difference of 23c., which may easily lie in the computing of the interest added.

1909 Roll.

The balance of this Roll shows an amount to be accounted for of $3.89, which may be percentages, and there are arrears not carried forward to 1910, amounting to $288.82, as per list. Of this latter amount $169.63 was carried into the 1911

Roll as explained earlier in this report, and the schedule giving the details of $288.82 is made in two parts, showing the $169.63 carried in 1911 and the difference of $119.19 which was dropped altogether.

No explanation could be obtained as to why these arrears were not carried forward.

1910 Roll.

The Collector's return of arrears on this Roll was missing and it was not possible, in the absence of this, to get an accurate balance of the Roll owing to the fact that no record existed of the percentage added and discounts allowed. The amounts shown in our balance of this Roll for interest and discount must, therefore, be taken as only approximate, and the balance unaccounted for of $13.21 may very probably be made up in this way.

There are two items, however, not marked paid, and not carried forward to 1911, which may have been paid to someone and not turned in to the Township, viz:

J. L. Lamarche	$7.23
Augustin Dignard	37.25

I was not able to obtain any information regarding these two items.

1911 Roll.

This Roll shows a balance to be accounted for of $170.97 and in order to ascertain who was responsible for this amount I balanced the Roll, first, as to the Collector. The result showed a balance apparently due by him of $4.86, but, again, owing to no proper record being kept of the interest and discount this cannot definitely be said to be owing by him.

With regard to the difference between $4.86 and the above amount of $170.97, viz. $166.11, this appears to be owing by the former Treasurer, Mr. Lavert. It consists of taxes marked by him as paid on the Collector's list of arrears and apparently not turned in to the Township or otherwise accounted for. Details of how this amount is made up are shown in the schedule.

Mr. Lavert admits that he marked these taxes paid on the Collector's return of arrears and in the absence of any explanation as to the disposal of the money it would appear that he must pay over to the Township this difference of $166.11.

In balancing this Roll I found great difficulty in tracing the arrears, and subsequently found that certain taxes had been placed in Court for collection. Apparently no record has been kept by anyone of these taxes. I had observed in the cash book one or two receipts from the Division Court, but no details or explanation of what the money covered. Finally I applied to the Clerk of the Division Court at Warren, who was good enough to furnish me with a list of all taxes placed in Court, down to the present year, with information as to the costs added, amounts collected, and amounts paid over to the Treasurer of the Municipality. With this information I have prepared a schedule, in addition to the balance of the Roll, which shows the disposal of all arrears appearing in the Collector's return, and it will be seen that taxes amounting to $481.23 were not carried forward to the following year's roll, or otherwise accounted for. This may, or may not, form part of the $1,068.45 which Council disposed of in December, 1912. I might

mention here, however, that one item of this $481.23 was subsequently found to have been paid to Mr. Lavert, viz. Alex. Desforges $28.74, and is dealt with later in this report.

I have also prepared a statement showing the taxes placed in Court for collection previous to 1915, the costs added, and the amounts paid to the Township Treasurer. As judgment was obtained in all these cases some three years ago, or more, it seems unfortunate that better attention was not paid to this matter, and judgment enforced where necessary. As the matter at present stands, the Township has, in many cases, paid the judgment costs and obtained no return whatever.

1912 Roll.

There is a net balance unaccounted for on this roll of $338.46. In balancing the Collector's account I find that he appears to have overpaid $9.79 which would make the balance to be accounted for by those who subsequently collected the arrears, $348.25.

The arrears marked paid on the Collector's return amounted to	$1,064.09
Cash acknowledged in Cash Book is	747.36
	$316.73
Add. Beauchamp paid J. Lavert, but carried forward in error as an arrear, to 1913	31.52
Balance as above	$348.25

It appears that after the Collector returned his Roll the arrears were placed in the hands of a Mr. Sauve to be collected. Mr. Sauve collected some while others were paid to the Treasurer, Mr. Lavert. I do not know in whose writing the taxes are marked paid but the result appears to be as shown above.

Mr. Sauve no longer resides in the district and it will be necessary to get him in order to find out just how much he collected and what he paid to the Treasurer, so that the responsibility for the balance of $348.25 may be definitely fixed.

After a meeting has been arranged between Mr. Sauve and Mr. Lavert, I will be able to report further.

1913 and 1914 Rolls.

The 1913 Roll is in balance as per statement, and the 1914 Roll is not yet closed, but balances so far as the Collector is concerned, all taxes marked paid by him being accounted for.

Treasurer's Accounts.

I traced, as far as possible, all payments received by the Treasurer. For many payments received by him no receipts appear to have been issued and for many receipts entered in the cash book, other than taxes, there was no explanation.

The receipt book appears to have been used for other purposes than the acknowledging of cash received, and many of the stubs are blank.

A receipt book should be used solely for monies received and the Treasurer should issue receipts for all payments made to him, no matter from whom received or for what purpose, and the stubs should, in every instance, give full information of what the payments cover.

I examined all vouchers for disbursements submitted to me, and many of these, especially for road work, were not at all satisfactory.

I have already referred to the practice of overseers issuing orders for road money on scraps of paper, a practice which cannot be too strongly condemned. Many of these orders were cashed without any endorsement, others bore what purported to be the mark of the payee, almost invariably unwitnessed, and still others were endorsed by some person other than the payee.

I am glad to be able to state that order books have now been obtained, one of which will be given to each overseer, who will keep a stub of each order issued, and the Council should insist that these books be returned to the Treasurer, at the end of the season, so that he may be able to compare the stubs of issued orders with the orders themselves after they are presented for payment. It would have been still better if the orders had been numbered serially, but this can be rectified when ordering another supply. Instructions should also be given that only printed official orders will be accepted for payment.

On December 15th, 1910, a Council order was passed to pay J. Desgroselliers $177.56. Mr. Desgroselliers was, and still is, the Reeve, and enquiry elicited the fact that he was in the habit of cashing orders for road work to help out the Township when funds were low. This Council order it was explained, could only have been to reimburse Mr. Desgroselliers for moneys so paid out by him, but, unfortunately, in this instance, the road orders themselves were not produced and there was nothing to show what this payment of $177.56 covered. Mr. Lavert, the Treasurer at that time, says the original orders were destroyed, which, if the case, was most unfortunate.

I have already referred to the system of spending road money and it would be much better if each overseer were advised exactly what he could spend in his district, and keep a pay roll to be turned in with his order book when the work is completed.

The road orders, or the pay rolls, should be reported to the Council for their approval, and, if approved, recorded in the minutes. As matters have been in the past it would appear as if the Treasurer had paid out road moneys on his own responsibility. It should be borne in mind that the Council are acting only for the ratepayers, and it is their duty to supervise the spending of all money. I do not say that this has not been done in the past but it would be better to have the evidence on record.

No vouchers were produced for any of the disbursements made in 1912. The Treasurer for that year does not know where they are, nor do the succeeding Treasurers. Presumably they were produced in 1913 when the local auditors went over the books, but where they are now no one seems to know. This points to very careless handling of the Township's records on the part of someone and it is to be regretted that these vouchers could not be found.

It was almost inevitable that, with the loose system of road orders, and issuing a Council order covering the same item as a previous order issued by an overseer, there should be mistakes made in the cash. In the course of my investigation I found that on several occasions two orders covering the same item were passed through the cash book twice, though only paid once.

I also found that on three occasions in 1913 taxes rebated by Council were passed through the cash book as disbursements although the amounts were not paid out, being only unpaid taxes written off. These amounted to $76.02.

In comparing the statement of taxes paid into Court and handed to the Township Treasurer, as per information received from the Division Court Clerk, with the amounts acknowledged in the Treasurer's cash book, I found a difference of $60.74, the cash book being short by that amount.

In my report of the balance of the 1911 Roll I refer to an item Alex. Desforges $28.74. This is an item of taxes apparently dropped from the 1911 Roll, but as this man was paid a rebate of taxes amounting to $13.86, in December, 1912, enquiry at Mr. Lavert made it evident that Mr. Desforges must have paid his taxes otherwise he would not have received any rebate.

There is also an item of taxes, J. Laflame $35.52, which were placed in Court but afterwards paid to Mr. Lavert and not accounted for.

There are two small items of $1.00 each, making a total of $279.02 wrongly entered in the cash book or otherwise, as per statement, and Mr. Lavert admits this amount.

The total amount apparently to be accounted for, as shown by this audit, is $793.38.

Of the above sum Mr. Lavert has already acknowledged $279.02. I do not think there is any reasonable doubt about Mr. Lavert being also indebted to the Township for the balance of $166.11 due on the 1911 Collector's Roll, but there is a doubt as to who is responsible for the amount of $348.25 due on the 1912 Collector's Roll. Only by getting Mr. Lavert and Mr. Sauve together can this be ascertained.

A study of this report should make it apparent that more care should be exercised in handling the affairs of the Township. It is especially desirable that everything dealing with the finances of the Municipality should be placed on record in such a way that the meaning and intention will be as clear to anyone five years later, as at the time the record was made, it appeared to Council.

I have prepared, and enclose, the following statements in addition to the balance of each year's Roll:

Assets and Liabilities December 31st, 1914.

Receipts and Disbursements 1908, 1909, 1910, 1911, 1912, 1913, 1914.

Unauthorized Payments.

Missing Vouchers.

In accordance with instructions received I also prepared statements showing:

Amounts assessed in each school section to date.

Amounts collected in each school section to date.

Amounts paid to each school section to date.

Amounts uncollected in each school section to date.

It was necessary to analyze the various Rolls carefully to get at this information.

I desire to express my appreciation of the courtesy shown me by your various officials during the course of the audit.

Yours faithfully,

CHAS. E. HAMMOND,

Accountant and Auditor.

CASIMIR, JENNINGS & APPLEBY.

Assets & Liabilities, December 31st, 1914.

Assets.

Current—		
Cash in hands of treasurer	$193 68	
Cash in hands of J. Lavert	279 02	
		$472 70
Taxes 1914 roll		3,054 44
Balance of 1911 roll	166 11	
" 1912 "	348 25	
		514 36
Doubtful—		
Taxes in court for which judgment was obtained	561 05	
Taxes dropped from 1909 roll	119 19	
" " 1910 "	44 48	
" " 1911 "	481 23	
" " 1912 "	55 57	
		1,261 52
School property		1,000 00
		$6,303 02

Liabilities.

Current—		
Loan from bank	$209 60	
Road orders unpaid	217 21	
Debenture and interest due December 1st, 1914	103 90	
P. S. S. No. 1 Jennings & Casimir	175 00	
P. S. S. No. 1 Casimir	265 00	
P. S. S. No. 1 Appleby	350 00	
S. S. S. No. 1 "	270 00	
S. S. S. No. 2 "	150 00	
P. S. S. No. 2 Jennings & Appleby	320 00	
P. S. S. No. 3 Dunnet	14 50	
		$2,075 21
Debentures—		
P. S. S. No. 2 Jennings & Appleby		859 77
General—		
Taxes shown as doubtful asset		1,261 52
Excess of assets over liabilities		2,106 52
		$6,303 02

CASIMIR, JENNINGS & APPLEBY.

Statement of Cash to be Accounted For.

Admitted by J. Lavert.

T. Vaillancourt paid 1912, not in cash book			$1 00
Rebates entered in cash book as disbursements but full amounts not entered as receipts 1913:—			
G. Gordon & Co.			61 24
W. Burke			12 51
H. Rivard			2 27
Amounts collected by Mr. Soufrine and paid to J. Lavert (less costs)		255 85	
Amounts entered in cash book	270 62		
Less court costs	75 51		
		195 11	
			60 74
A. Desforges rebate $13.86 Dec., 1912, but taxes not entered as a receipt			28 74
J. Laflame, taxes paid and not accounted for			35 52
Dr. Dutrizac, entered in cash book twice			1 00

Road orders passed through cash book twice as disbursements, but only paid once:—		
P. Gignac	$2 00	
A. Robidoux	3 00	
A. Hebert	12 75	
P. Lapanse	5 50	
F. Lamoreux	75	
A. Descosse	4 00	
O. Richer	13 20	
A. Richer	7 80	
H. Beauchamp	7 50	
R. Beauchamp	7 00	
L. Robitaille	9 50	
E. Savarie	3 00	
		$76 00
Amount admitted by J. Lavert		$279 02
Balance due on 1911 roll		166 11
" " 1912 "		348 25
Total to be accounted for		$793 38

CASIMIR, JENNINGS & APPLEBY.

Receipts and Disbursements, 1908.

Receipts.

Taxes		$581 99

Disbursements.

Salaries and Allowances—		
Jos. Lemieux, Councillor	$17 50	
W. Laforge, Councillor	17 50	
E. Beauchamp, Councillor	17 50	
O. Richer, Sr., Councillor	17 50	
J. E. Dignard, Clerk and Treasurer	104 00	
P. Desgroselliers, Reeve	19 00	
		$193 00
Printing and Stationery—		
Sturgeon Falls Advertiser	$38 50	
Municipal World	34 42	
		72 92
Schools—		
P. S. S. No. 1, Jennings and Casimir	$70 00	
S. S. S. No. 1, Appleby	122 00	
		192 00
Miscellaneous—		
O. Lafrance, time and expenses organizing townships	$62 40	
J. E. Dignard (no particulars)	25 50	
Postages and express	2 87	
Exchange	25	
		91 02
Balance forward		33 05
		$581 99

CASIMIR, JENNINGS AND APPLEBY.

Receipts and Disbursements, 1909.

Receipts.

Balance forward	$33 05
Taxes	1,844 49
Fines, per J. Dignard, Sr.	13 00
Loans from Sterling Bank	1,200 00
	$3,090 54

DISBURSEMENTS.

Salaries and Allowances—		
P. Cheverefils, collector and assessor, 1908-1909	$196 00	
E. Lapointe, auditor	4 00	
H. Beauchamp, auditor	4 00	
J. E. Dignard, clerk and treasurer	160 00	
Jos. Desgroselliers, reeve	30 00	
O. Richer, councillor	27 50	
W. Laforge, councillor	27 50	
I. Lapalme, councillor	30 00	
J. Lemieux, councillor	32 50	
P. Lalonde, arbitrator	2 10	
Jos. Desgroselliers, selecting jurors	2 50	
P. Cheverefils, selecting jurors	2 50	
J. E. Dignard, selecting jurors	2 50	
		$521 10
Printing and Stationery—		
Sturgeon Falls *Advertiser*	$24 67	
Municipal World	27 29	
		51 96
Roads and Bridges—		
P. Herzog, repairing bridge	$7 50	
J. T. Duhame, lumber	15 05	
P. Lalonde, statute labour	9 50	
Deacon, F., statute labour	4 00	
Lemieux, Z., statute labour	11 00	
J. Dignard, Sr., statute labour	3 00	
H. Chamberland, scraper repairs	2 25	
O. Richer, inspecting bridge	1 50	
I. Lapalme, inspecting bridge	1 50	
T. Brisson, repairing plough	1 00	
		56 30
Schools—		
P. S. S. No. 1, Jennings and Casimir	$323 61	
S. S. S. No. 1, Appleby, Casimir and Dunnett	146 18	
P. S. S. No. 1, Appleby	230 43	
P. S. S. No. 1, Casimir	144 34	
S. S. S. No. 2, Appleby	214 17	
P. S. S. No. 3, Dunnett	28 50	
P. S. S. No. 2, Jennings and Appleby	75 00	
		1,162 23
Loans—		
Bank		1,000 00
Interest on loans		37 70
Election Expenses—		
J. Desgroselliers, hall rent	$5 50	
J. E. Dignard, returning officer	4 00	
P. Desgroselliers, poll clerk	2 00	
		11 50
Miscellaneous—		
Jos. Desgroselliers, hall rent	$28 50	
Express and postages	4 02	
J. E. Dignard, travelling expenses	5 50	
O. Savage, box for rolls	1 25	
H. Asselin, refund taxes	3 64	
		42 91
Balance forward		206 84
		$3,090 54

CASIMIR, JENNINGS & APPLEBY.

Receipts and Disbursements, 1910.

Receipts.

Balance forward		$206 84
Taxes		2,981 83
Debentures		1,000 00
Loans:		
Traders Bank	$1,500 00	
Jos. Desgroselliers	300 00	
		1,800 00
Colonization roads department		512 25
Miscellaneous:		
Emile Langlois, no particulars	$25 50	
F. Bedard, no particulars	2 00	
O. Lauzon, road work	2 00	
J. E. Dignard, refund expenses	5 65	
Jos. Desgroselliers, refund expenses	5 65	
W. Burk, no particulars	2 50	
		43 30
		$6,544 22

Disbursements.

Salaries and Allowances:		
J. Levert, clerk and assessor	$50 00	
P. Cheverefils, assessor and collector	99 20	
Jos. Desgroselliers, reeve	25 00	
E. Lapointe, councillor	25 00	
J. Lemieux, councillor	25 00	
E. Tessier, councillor	22 50	
P. Lalonde, councillor	25 00	
P. Cheverefils, selecting jurors	2 50	
J. Levert, selecting jurors	2 50	
Jos. Desgroselliers, selecting jurors	2 50	
J. A. Dignard, pound keeping, 1909	1 00	
H. Roussel, auditor	6 00	
W. Laforge, auditor	6 00	
		$292 20
Printing and Stationery:		
Sundries	$ 0 55	
Sudbury Mining News	8 06	
Sturgeon Falls Advertiser	2 75	
Municipal World	10 56	
Sudbury Star	29 97	
		51 89
Charity:		
J. Dignard, Sr., attending court *re* Vaillincourt children	$9 40	
W. Rivet, attending " "	5 00	
J. H. Boyd, expenses *re* " "	58 75	
J. O. Dutrizax, *re* Lamourex children	2 00	
Arthur Richer " "	8 25	
J. H. Boyd " "	13 15	
		96 55

Roads and Bridges—All labour unless otherwise stated:

O. Richer, Jr.	$5 00
H. Quesnel	3 00
P. Cheverefils, erecting bridge	93 00
E. Lapointe	10 00
Z. Lemieux, inspector	30 00
F. Coursoe, rent of scraper	1 00
E. Lalonde	0 75
Z. Gauthier	8 50
F. Deacon	4 40
Israel Lapalme	29 50
Aidore Lapalme	55 00
O. Blanchard	11 25
F. Brisson for J. Potvin	14 25
P. Cheverfils	1 75
Alex. Sabourin	19 75
A. St. George	11 50
J. B. Laporte	18 00
O. Savage	95 25
W. Chaloux	10 00
P. Beaulne	6 00
D. Gravel	14 50
J. Lafortune	15 00
C. Chartrand	15 25
A. Lafortune	19 50
N. Buyere	16 75
C. Brancannier	25 50
I. Racette	8 00
W. Lemieux	36 50
J. Beaulne	8 25
Alb. Sabourin	22 50
Ed. Tarppier	26 87
B. Lemieux	21 00
J. Sabourin	6 60
I. Rivard	14 00
A. Beaulne	8 50
J. Desgroselliers, scrapers	25 25
J. B. Roy	47 25
E. Beauchamp	3 75
O. Gignac	14 50
A. Gignac	7 00
O. Lacelle	11 75
J. Bedard	36 37
E. Tessier	1 50
R. Beauchamp	5 50
P. Beauchamp	11 50
O. Lapalme	21 00
J. Cardinal	1 00
H. Gignac	4 50
A. Primeaux	6 75
L. Trappier	25
Emery Trappier	18 07
J. Quennville	21 25
W. McMahon	12 25
P. Desgorges	8 00
D. Quennville	38 50
H. St. George	9 00
Z. Giroux	5 20
H. Rivard	13 75
L. Duhamel	1 50
H. Schyre	10 50
Z. Lemieux	11 25
J. Couturier	15 00
Alb. Lapalme	13 75
I. Bedard	3 00
H. Dupuis	3 00
M. Beaulne	3 00

J. Lamarche	$6 25	
E. Gosselin	9 40	
L. Gosselin	4 50	
O. Savage	1 50	
A. Desgroselliers	1 00	
J. Langlois	7 35	
J. Tetrault, Sr.	4 50	
J. Tetrault, Jr.	15 00	
G. Barbe	6 00	
R. Gauthier, for E. Lapointe and V. Robert	43 00	
J. Lagrandeur	3 00	
A. Valle	4 50	
L. Lepage	15 50	
A. Levert	7 50	
J. Levert, Sr.	7 50	
P. Giroux	2 63	
O. Jodoin	3 75	
G. St. Louis	1 50	
J. Lamontagne	14 25	
J. Anthier	37 87	
J. Rainville	17 50	
J. Desgroselliers, for road orders cashed	177 56	
E. Lapointe, letting job	5 00	
J. Lemieux, inspecting bridge	5 00	
A. Dupuis	1 00	
I. Lagrandeur	1 50	
F. Bedard	11 00	
J. Lemieux	8 25	
O. Levert	5 50	
		$1,500 32
Schools—		
P.S.S. 2, Jennings and Appleby	$126 95	
S.S.S. 1, Appleby, Casimir and Dunnet	488 31	
P.S.S. 1, Jennings and Casimir	386 74	
P.S.S. 1, Casimir	250 00	
S.S.S. 2, Appleby	295 78	
P.S.S. 1, Appleby	455 00	
		2,002 78
S.S. No. 2, Jennings and Appleby, proceeds of debentures		1,000 00
Loans—		
Sterling Bank	$200 00	
Traders Bank	1,000 00	
		1,200 00
Interest on loans		40 50
School Debenture—Principal	$23 90	
School Debenture—Interest	80 00	
		103 90
Travelling Expenses—		
J. Desgroselliers, delegate Can. Congress	$30 00	
J. E. Dignard, delegate Can. Congress	30 00	
J. Desgroselliers	5 00	
J. Levert	18 00	
		83 00
Debenture Expenses—		
J. A. Philion	52 00	
J. E. Dignard	15 00	
		67 00
Board of Health—		
J. O. Dutrizae, M.D.		4 00

Miscellaneous—		
Express and postage	$5 03	
J. Dignard, affidavit	75	
F. Sauve, hall rent	6 00	
J. Desgroselliers, hall rent	9 00	
L. Robitaille, rebate on taxes	2 00	
J. Desgroselliers. No particulars	2 00	
		$24 78
Balance forward		77 30
		$6,544 22

CASIMIR, JENNINGS & APPLEBY.

Receipts and Disbursements, 1911.

Receipts.

Balance forward	$77 30
Taxes	3,388 34
Loans from bank	1,200 00
Colonization roads grant	442 75
Court, *re* O. Savage	50 83
P. Ganvron, pool license	5 00
	$5,164 22

Disbursements.

Salaries and Allowances—		
J. Levert, clerk and treasurer (1910)	$95 00	
T. Lafore, auditor	6 00	
O. Lapalme, auditor	6 00	
P. Cheverefils, assessor and collector	107 00	
Jos. Desgroselliers, reeve	26 00	
P. Lalonde, councillor	26 00	
E. Tessier, councillor	26 00	
J. Lemieux, councillor	26 00	
W. Laforge, councillor	26 00	
J. Levert, clerk and treasurer	145 00	
Jos. Desgroselliers, selecting jurors	2 50	
J. Levert, selecting jurors	2 50	
P. Cheverefils, selecting jurors	2 50	
		496 50
Printing and Stationery—		
Sudbury Star	$13 00	
Sturgeon Falls Advertiser	2 40	
Municipal World	23 81	
Sudbury Mining News	19 16	
Sundries	25	
		58 62
Election Expenses—		
F. Laforge, poll clerk	$2 00	
J. Levert	9 00	
		11 00
Law Costs—		
Cleary & Buchanan	$4 00	
S. Soufrine	1 75	
		5 75
Roads and Bridges. All labor unless otherwise stated.		
P. Lapanse, 1910	24 50	
P. Lapanse, 1910	25 50	
I. Lapalme	1 50	
Nap. Larocque	3 45	

O. Levert, 1910	$5 55	
D. Charlebois, 1910	5 85	
I. Rossette, 1910	9 50	
Z. Lemieux, inspecting bridge	16 50	
A. Rosette, 1910	8 50	
Aug. Dignard	7 50	
G. Herzog, *re* bridge	15 00	
V. Lemieux, lumber	2 00	
F. Coursoe	2 00	
W. Burke	7 00	
S. Gervais	11 00	
P. Gervais, repairs plough	1 00	
J. Beauine	16 62	
P. Cheverefils	6 00	
I. Lapalme	7 00	
H. Coursoe	1 75	
F. Deacon	12 50	
		$190 22
Schools—		
P. S. S. 1, Appleby	$348 00	
S. S. S. 1, Cas., Dun. and Appleby	229 00	
P. S. S. 1, Casimir and Jennings	245 00	
P. S. S. 1, Casimir	311 94	
S. S. S. 2, Appleby	499 00	
P. S. S. 2, Jennings and Appleby	215 78	
S. S. S. 3, Dunnet	27 13	
		1,875 85
Loans—		
J. Desgroselliers	$300 00	
Traders Bank	1,700 00	
		2,000 00
Interest		83 49
Board of Health—		
Dr. Dixon, *re* smallpox case	$35 00	
Jos. Desgroselliers, *re* smallpox case	40 00	
Jos. Desgroselliers, disinfecting	4 00	
		79 00
Sheep Killed by Dogs—		
T. Brisson		7 00
Miscellaneous—		
P. Lafanse, truant officer	$6 00	
H. Duhamel, truant officer	6 00	
Jos. Desgroselliers, chairs, etc	8 10	
Postage and express	4 37	
J. & F. Deacon, rebate taxes	4 83	
W. Chaloux, rebate taxes	3 29	
J. Dignard, Sr., rebate taxes	6 32	
P. Cheverefils, rebate taxes	7 37	
J. Levert, travelling expenses	5 00	
F. Sauve, hall rent	22 50	
		73 78
Balance forward		283 01
		$5,164 22

CASIMIR, JENNINGS & APPLEBY.

Receipts and Disbursements, 1912.

Receipts.

Balance forward		$283 01
Taxes per Collector and Treasurer	$2,390 91	
Taxes per Court	219 79	
		2,610 70

Dog Tax	$80 00
Railway Tax	21 90
Geo. Gordon & Co., *re* smallpox case	74 00
Loan from bank	1,000 00
Error on scrapers, J. Desgroselliers	41 00
Error in disbursements	24 30
Poolroom license	2 50
	$4,137 41

Disbursements.

Salaries and Allowances—		
O. Lapalme, auditor	$5 00	
H. Roussel, auditor	5 00	
J. Levert, Clerk and Treasurer	180 00	
J. Couturier, Assessor and Collector	103 51	
P. Cheverefils, auditing school rolls	3 00	
J. Couturier, selecting jurors	2 50	
J. Desgroselliers, selecting jurors	2 50	
J. Levert, selecting jurors	2 50	
J. Desgroselliers, Reeve	28 00	
F. Coursoe, Councillor	28 00	
P. Lalonde, Councillor	28 00	
B. Barbe, Councillor	26 00	
F. Bedard, Councillor	28 00	
		442 01
Election Expense—		
Returning Officer	4 00	
J. Potter, Poll Clerk	2 00	
		6 00
Printing and Stationery—		
Municipal World	$33 04	
Sudbury Mining News	29 93	
		62 97
Law Costs—		
Cleary & Buchanan	$5 06	
Court for collection of taxes	75 51	
J. Levert, attending Court	2 00	
		82 57
Roads and Bridges—		
O. Lapalme	$4 25	
Chas. Ouellette to B. Lemieux	20 50	
I. Lapalme	1 00	
Aime Descosses	11 25	
J. Desgroselliers, scrapers	82 00	
F. Deacon	7 80	
J. Levert	27	
A. Rossette	9 00	
B. Rossette	10 50	
I. Rossette	3 50	
P. Gervais	1 50	
A. Valliere	2 15	
R. Geroux	2 86	
J. A. Dignard	7 50	
D. Dignard	14 00	
H. Gauthier	1 50	
E. Sarazin	13 50	
O. Richer, Jr.	14 18	
J. Legrandeur	6 10	
B. Pilon	1 50	
G. Pilon	1 50	
M. Picher	1 50	
H. Asselin	1 50	
O. Asselin	1 50	

A. Asselin	$1 50
W. Lemieux	5 25
O. Lemieux	11 75
D. Lemieux	2 25
Z. Lemieux	18 75
J. Pottier	2 63
Ben Barbe	21 75
G. Barbe	6 75
Emile Barbe	4 69
L. Fournier	29 66
H. Dupuis	1 50
G. Schryer	21 13
N. Lemieux	10 65
M. Lemieux	9 15
E. Gosselin	5 25
Z. Robidoux	5 25
A. Robidoux	6 15
F. Deacon	5 85
Ant. Desforge	2 25
B. Lemieux	18 44
V. Lemieux	16 80
Nelson Lemieux	9 15
L. Gosselin	6 60
E. Lemieux	9 15
A. Richer	9 00
A. Berry	17 25
C. Berry	48 75
Amos Primeaux	9 75
I. Rossette, for L. Duhamel	7 00
Arthur Richer	11 40
Alfred Descosse	3 25
Albert Descosse	3 75
L. Rivet	12 75
W. Herbert	3 60
A. Dupuis	4 80
H. Gignac	6 75
J. Contwrier	36 05
O. Carriere	7 88
F. X. Rigobert	3 00
Augustin Desforge	4 50
V. Coursoe	18 00
F. Young	8 40
Ant. Desforge, Jr.	4 65
Ant. Desforge, Sr.	3 75
T. Desforge	3 00
Doris Filantrault	37 37
E. Savary	6 75
P. Savary	15 00
A. Terrien	8 25
E. Martin	17 25
O. Martin	19 50
S. Martin	17 25
I. Lalonde	6 00
T. Lalonde	3 00
J. Beaulne	25 51
Elidore Barbe	19 45
R. Schryer	13 88
P. Davis	60
I. Bedard	9 52
I. Racette	40 13
P. Gignac	8 58
P. Lefebvre	7 50
Z. Gauthier	2 00
G. Herzog	19 38
A. Benoit	4 00
Roy Ildege	4 00
J. Coursoe	18 00
J. Dupont	3 00

A. Leduc	$1 60	
W. Laforge	2 00	
J. B. Laporte	10 50	
D. Beauchamp	1 40	
O. Levert	6 40	
P. Schryer	1 50	
Louis Trappier	1 50	
H. St. George	8 00	
A. St. George	6 50	
T. Laforge	9 00	
G. Gauthier	1 00	
W. Bedard	5 25	
O. Dufort	2 00	
F. Sauve	6 50	
L. Quenpville	2 00	
F. Valliere	75	
D. Lamarche	3 00	
		1,055 26
Charity—		
J. Desgroselliers, *re* Laforge family		21 44
Schools—		
P. S. S. No. 1, Appleby	$350 00	
P. S. S. No. 1, Casimir	300 00	
P. S. S. No. 2, Jennings and Appleby	82 20	
P. S. S. No. 3, Dnnnet	11 53	
P. S. S. No. 1, Casimir and Jennings	280 00	
S. S. S. No. 2, Appleby	300 00	
S. S. S. No. 1, Casimir, Dunnet and Appleby	507 00	
		1,830 73
School Debentures—Principal and interest		103 90
Sheep Killed by Dogs—		
Israel Lapalme, valuator	$1 00	
Aime Descosse, valuator	1 00	
Paul Gervais, sheep	6 00	
		8 00
Miscellaneous—		
F. Sauve, rent	$31 50	
Postage and express	1 35	
H. Boyd, conveying prisoner to jail	10 86	
O. Lapalme, hall rent	1 00	
F. Bedard (no particulars)	11 00	
Alex. Desforge, rebate taxes	13 86	
W. Laforge, rebate taxes	4 38	
Ant. Desforge, rebate taxes	3 44	
		77 39
Balance forward		447 14
		$4,137 41

CASIMIR, JENNINGS AND APPLEBY.

Receipts and Disbursements, 1913.

Receipts.

Balance forward		$447 14
Taxes		2,030 39
Statute labour deducted from roadwork performed		640 00
G. Gauthier		49 50
S. Scott		25 00
Poolroom license, C. Desgroselliers		5 00
Grant for colonization roads, 1912	$750 00	
Grant for colonization roads, 1913	800 00	
		1,550 00
Railway tax		21 34
Aug. Desforges		21 44
		$4,789 81

Disbursements.

Salaries and Allowances:			
O. Lapalme, auditor		$4 00	
H. Roussel, auditor		4 00	
J. Couturier, collector		30 00	
Israil Lapalme, fence viewer		2 00	
P. Chevrefils, collector and assessor		128 20	
J. Levert, clerk and treasurer		130 00	
P. Chevrefils, selecting jurors		2 50	
J. Levert, selecting jurors		2 50	
J. Lemieux, councillor		20 00	
J. Desgroselliers, reeve		20 00	
J. Desgroselliers, selecting jurors		2 50	
F. Bedard, councillor		20 00	
T. Brisson, councillor		20 00	
P. Lalonde, councillor		20 00	
			$405 70
Printing and Stationery:			
Beauchamin et Fils		$5 50	
Sudbury Mining News		10 00	
Sturgeon Falls Advertiser		39 13	
			54 63
Roads and Bridges:			
A. Rossette, 1912		$4 50	
B. Rossette, 1912		1 50	
N. Vachon, 1912		40	
A. Leduc, 1912		1 80	
I. Rossette, 1912		3 00	
G. Herzog, 1912		8 18	
O. Dufort, 1912		1 00	
A. Dupuis, 1912		1 60	
F. Dupuis, 1912		3 20	
I. Lapalme, 1912		10 00	
I. Lapalme, plank		3 78	
J. Chamberland, snow ploughs	$30 00		
J. Chamberland, plank, etc	4 84		
		34 84	
U. Chaloux		8 50	
J. Chamberland		11 00	
Theo. Chamberland		3 00	
G. Scraire		35 75	
R. Beauchamp		14 00	
E. Tessier		26 05	
H. Dupuis		13 50	
W. Dupuis		3 00	
E. Rochan		1 50	
F. Dupuis		23 00	
L. Robitaille		19 00	
P. Chevrefils		69 55	
H. Beauchamp		15 00	
O. Richer		40 40	
O. Hebert		22 95	
Doris Filiatrault		22 90	
N. Larocque		15 10	
F. Young		3 00	
F. Sauve		18 63	
O. Martin		51 22	
P. Lalonde		3 25	
E. Larocque		3 00	
M. Lemieux		14 00	
A. Berry		14 25	
S. Dignard		1 50	
F. X. Moise		3 50	
W. Laforge		10 50	
C. Lapalme		12 25	
M. Lapalme		8 00	
T. Brisson		10 50	

A. Lepage	$18 00
D. Beauchamp	16 80
A, Lapalme	11 00
V. Coursoe	2 00
F. Coursoe	11 00
J. Coursoe	7 00
L. Lapalme	23 00
J. B. Pilon	13 50
H. Asselin	49 50
J. Lapointe	8 00
A. Richer	58 60
J. Couturier	3 00
O. Lapalme	2 00
L. A. Dignard	6 50
G. Poulin	4 00
T. Laforge	2 25
D. Dignard	7 00
T. Vaillancourt	18 00
C. Desgroselliers	14 88
O. Carriere	8 00
J. Leduc	2 25
Alf. Descosses	4 00
G. Gauthier	25 00
I. Lalonde	16 00
M. Cyr	21 50
N. Lemieux	9 50
S. Martin	17 75
M. Martin	29 00
A. Martin	29 00
F. Lefebvre	12 00
J. Terrien	5 00
P. Gignac	3 00
J. Bedard	4 55
E. Scraire	6 00
J. Desforge	4 50
J. Martin	17 75
P. Lapanse	16 00
E. Savarie	6 00
Z. Lemieux	27 00
H. Roussel	9 00
C. Berry	16 10
J. Desgroselliers	9 75
Ildege Roy	10 50
F. Lacroix	24 00
A. Trappier	6 75
W. Laforge	1 50
B. Lemieux	14 50
H. Coursoe	7 50
O. Berry	12 00
L. Gosselin	6 50
M. Langlois	3 00
W. Burke	4 00
A. Lamarche	4 00
A. Arnold	2 00
J. Anness	2 00
J. Argrave	2 00
A. Desforge, Jr.	12 25
J. Desforge, Jr.	2 00
J. Lemieux	7 00
E. Lafontaine	3 00
A. Primeux	3 00
Z. Robidoux	6 00
J. Rainville	4 00
S. St. Louis	3 00
Aug. Desforges	55 00
J. Lagrandeur	1 50
F. Herzog	1 50
W. Chaloux	75

A. Robidoux	$3 00	
W. Lefebvre	3 00	
Mrs. G. Herzog	5 00	
J. Pottier	3 75	
R. Scraire	5 25	
D. Lemieux	4 50	
O. Lemieux	1 50	
R. Lemieux	1 50	
J. Scraire	13 50	
H. Scraire	18 00	
J. Cardinal	2 00	
H. Rivard	2 00	
J. B. Roy	2 00	
F. Lamoureux	5 50	
L. Lepage	4 00	
F. Chevrefils	3 30	
R. Chevrefils	3 45	
G. Pilon	4 00	
F. Robidoux	3 00	
F. Tessier	3 45	
J. Lamontagne	4 00	
Ant. Desforge	17 75	
W. Benoit	3 00	
Road Division No. 10	22 00	
" " " 12	56 00	
" " " 18	39 00	
" " " 20	18 00	
J. Anthier	3 00	
J. Potvin	3 00	
O. Gignac	3 00	
A. Gignac	2 00	
W. Hebert	6 00	
A. Descosse	4 00	
A. Destois	18 50	
G. Sylvain	4 00	
O. Savage	3 00	
J. Leblanc	3 00	
J. Levert	4 00	
M. Beaulne	1 00	
P. Desgroselliers	5 00	
A. Desgroselliers	8 00	
R. Gauthier	6 00	
F. Bedard	13 00	
P. Lalonde	9 25	
J. Quinville	2 00	
D. Gravel	2 00	
P. Lamontagne	1 00	
T. Lamontagne	1 00	
I. Rosette	33 65	
J. Desgroselliers, trip with inspector	2 50	
		$1,734 88
Schools:		
P.S.S. 1, Casimir and Jennings	$225 00	
S.S.S. 1, Casimir, Dun. and Appleby	476 00	
S.S.S. 2, Appleby	200 00	
P.S.S. 1, Casimir	150 00	
P.S.S. 1, Appleby	200 00	
P.S.S. 2, Appleby and Jennings	100 00	
		1,351 00
Debenture interest		105 30
Board of Health:		
J. A. Dutrizac		5 00
Sheep Killed by Dogs:		
G. Gauthier		7 67
Loans repaid		1,017 25
Interest		

Miscellaneous:		
Postage, express, etc.	$1 80	
Geo. Gordon & Co., rebate taxes	61 24	
H. Rivard, rebate taxes	2 27	
W. Burke, rebate taxes	12 51	
F. Sauve, hall rent	23 00	
		$100 82
Balance forward		7 56
		$4,789 81

CASIMIR, JENNINGS AND APPLEBY.

Abstract of Receipts and Disbursements, 1914.

Receipts.

Balance	$7 56
Taxes	3,392 46
Statute labour deducted from roadwork	427 00
Loans from bank	1,000 00
Grant for colonization roads	804 00
Railway tax	21 90
F. Herzog, statute labour	2 00
	$5,654 92

Disbursements.

Salaries and allowances	$419 96
Printing, stationery and advertising	56 27
Roads and bridges	1,654 34
Charity	46 00
Board of Health	12 00
Loans	790 40
Interest	13 60
Drainage accounts	44 24
Schools	2,231 04
Debentures and interest	104 42
Election expense	6 00
Miscellaneous	82 97
Balance	193 68
	$5,654 92
Balance	$193 68

CASIMIR, JENNINGS AND APPLEBY.

Receipts and Disbursements, 1914.

Receipts.

Balance forward	$7 56
Taxes	3,392 46
Statute labour deducted from roadwork	427 00
Loans from bank	1,000 00
Grant for colonization roads	804 00
Railway tax	21 90
F. Herzog, statute labour	2 00
	$5,654 92

Disbursements.

Salaries and Allowances:		
F. Sauve, collecting	$32 10	
F. X. Moise, constable	2 00	
O. Lapalme, auditor	9 50	
O. Degroselliers, travelling expenses	1 75	
J. H. Boyd, attending court	2 00	

S. Soufrine, attending court	$2 00	
O. Desgroselliers, clerk and treasurer	33 75	
W. Laforge, auditor	1 50	
P. Chevrefils, assessor and collector	109 86	
W. Laforge, clerk and treasurer	120 00	
J. Desgroselliers, selecting jurors	2 50	
J. Desgroselliers, reeve	24 00	
J. B. Pilon, councillor	22 00	
D. Quenville, councillor	24 00	
H. Schryer, councillor	20 00	
P. Chevrefils, selecting jurors	2 50	
W. Laforge, selecting jurors	2 50	
F. Dupuis, auditor	8 00	
		$419 96
Printing, Stationery and Advertising:		
La Presse	$1 50	
The Mining News	11 95	
Municipal World	21 38	
Sturgeon Falls Advertiser	21 44	
		56 27
Roads and Bridges:		
H. Gignac, 1913	$3 00	
J. B. Roy, Jr., 1913	2 00	
P. Gignac, 1913	2 00	
P. Cheverfils, 1913	5 00	
X. Moise, 1913	1 50	
T. Therrien, 1913	15 60	
A. Leritt, 1913	2 00	
O. Sabourin, 1913	3 00	
E. Sarazin, 1913	16 19	
Aug. Dignard, 1913	8 00	
Stanislaw Martin, 1913	17 55	
Ant. Desforge, 1913	4 50	
Alex. Desforge, 1913	3 00	
Aug. Desforge, 1913	18 56	
A. Desbois, 1913	16 50	
P. Gervais, 1913	8 00	
P. Gervais, 1913	4 00	
A. Robidoux, 1913	3 00	
W. Chaloux, 1913	9 38	
I. Lalonde, Jr., 1913	2 00	
I. Rosette, 1913	1 50	
The Pedlar People, pipe	340 28	
G. Schryer	15 00	
J. Chamberland, rep. plough	1 50	
P. Quinville, rep. bridges	35 00	
E. Sarazin	15 00	
G. Gauthier, *re* snow plough	3 00	
Nap. Lemieux	3 00	
F. Deacon	15 49	
J. Deacon	10 38	
B. Lemieux	13 75	
A. Primeaux	13 75	
J. Dignard	2 00	
F. Bedard	2 00	
N. Larocque	13 00	
C. Desgroselliers	7 00	
A. Baulne	5 55	
F. Herzog	6 00	
L. Robitaille	2 00	
E. Asselin	4 50	
O. Asselin	2 50	
A. Asselin	1 50	
C. Lapalme	20 50	
G. Gauthier ($4.00 for J. Levert)	10 00	
P. Lalonde	7 00	
A. Gauthier	3 00	

X. Lalonde	$13 50
E. Lafontaine	3 00
A. Sarazin	3 00
J. A. Dignard	8 00
F. Coursoe	5 00
J. Coursoe	1 00
A. Richer	21 00
B. Racette	12 75
H. Schryer	6 75
A. Tetrault	3 00
J. Tetrault	16 30
J. Lapierre	10 70
J. Lauzon	2 00
S. Dignard	2 00
Aug. Dignard	11 00
T. Chamberland	3 00
A. Gignac	2 00
F. Sauve	15 00
F. X. Moise	2 00
Ant. Desforges	16 25
A. Gervais, for P. Gervais	10 50
Ant. Gervais	9 00
F. Lepage	6 00
B. Pilon	11 25
P. Gervais	6 00
A. Mazeau	3 00
W. Laporte	3 00
F. Lamoureux ($4.00 for M. Lamoreux)	23 75
L. Lepage	7 55
H. Baulne	9 00
O. Sabourin	2 00
O. Richer	5 00
H. Richer	2 00
A. Richer, Jr.	15 00
D. Lemieux	9 15
C. Larocque	1 50
A. Lapierre	9 00
O. Lemieux	10 50
T. Brisson	8 00
J. Desgroselliers	7 00
W. Chaloux	5 00
A. Lamontagne	2 02
P. Lamontagne, $2.00 for J. Rainville	5 02
T. Lamontagne, $2.00 for J. Rainville	5 03
J. Lamontagne, $2.00 for J. Quenville	9 38
A. Racette	2 00
I. Racette	13 40
D. Dignard	3 00
Z. Gauthier	12 30
J. Therrien, Jr.	3 75
H. Therrien	2 50
S. Tessier	7 50
C. Barry	5 00
A. Barry	5 75
O. Berry	4 50
E. Gosselin	5 85
L. Gosselin	8 85
M. Lemieux	5 85
J. Lemieux	22 50
Nap. Lemieux	4 95
J. Therrien, Sr.	11 38
E. Tessier	8 05
J. Desforges	9 75
G. Schryer	24 90
B. Barbe	19 00
Ant. Desforges, Jr.	5 25
A. Dignard	5 00
A Desgroselliers, $6.00 for R. Gauthier	14 00

P. Davis	$6 75	
J. Lapointe	8 00	
W. Chaloux	7 00	
J. Lamoureux	4 65	
W. Laforge	9 00	
S. Rivet	12 00	
Aime Descosse	10 50	
F. Rivet	13 50	
Alf. Descosse	6 00	
J. Anthier	3 00	
F. Tessier	2 00	
F. Chevrefils	6 00	
P. Chevrefils	6 00	
R. Chevrefils	12 00	
Z. Robidoux	11 50	
A. Robidoux	4 50	
A. Lapalme	13 00	
Z. Lemieux	17 25	
Alb. Lapalme	2 00	
I. Lapalme	15 25	
C. Lapalme	4 50	
Julien Lamoureux	5 25	
J. B. Roy	3 45	
F. Dupuis	16 35	
A. Dupuis	18 75	
H. Lapierre	4 50	
J. Leduc	5 00	
A. Benoit	3 00	
C. Larocque	6 75	
M. Langlois	4 50	
J. Chamberland	20 00	
Doris Filiatrault	17 75	
E. Lemieux	4 65	
R. Lemieux	4 65	
F. Coursoe, plank	10 08	
Isai Lalonde, Jr.	3 00	
N. Bruyere	3 00	
M. Cyr	2 00	
E. Martin	2 00	
U. Savary	1 00	
P. Savary	2 00	
O. Martin	2 00	
E. Beauchamp	7 00	
L. Trappier	4 00	
Henry Asselin	5 00	
D. Quenville, letting job	2 00	
H. Schryer, rep. gun	50	
Hilaire Asselin	9 00	
N. Asselin	1 00	
F. Herzog	3 00	
E. Trappier	4 00	
W. Trappier	3 00	
J. B. Pilon	3 00	
D. Quenville	8 00	
E. Shnob	4 00	
J. Riopel	2 00	
Alphie Assellin	4 10	
J. Desgroselliers	11 75	
E. Lafleur	2 00	
Adeline Asselin	5 00	
H. Roussel	4 00	
P. Chevrefils	12 00	
		$1,654 34

Charity—

A. Richer, funeral expenses	$19 00	
J. Lemieux, looking after case of sickness	10 00	
P. Lalonde, attending funeral	15 00	
Rev. J. Astor, for grave	2 00	
		$46 00

Board of Health—		
Dr. Dutrizac		$12 00
Loans		790 40
Interest		13 60
Drainage Accounts—		
A. Richer, engineer		44 24
Schools—		
P. S. S. 2 Jennings and Appleby	$225 58	
P. S. S. 1 Casimir	335 00	
S. S. S. 1 Appleby, Casimir and Dunnet	445 00	
S. S. S. 2 Appleby	445 00	
P. S. S. 1 Casimir and Jennings	360 00	
P. S. S. 1 Appleby	400 00	
P. S. S. 3 Dunnet	20 46	
		$2,231 04
Debentures and interest		104 42
Election Expense—		
L. Levert	$4 00	
W. Laforge	2 00	
		$6 00
Miscellaneous		
Postage, express etc.	$3 93	
J. O. Dutrizac, rebate taxes	39 31	
F. Sauve, hall rent	21 00	
J. Bedard, "	4 50	
F. X. Moise, rebate taxes	4 23	
Aurora Belgium Fund	10 00	
		$82 97
Balance		193 68
		$5,654 92

CASIMIR, JENNINGS AND APPLEBY.

Receipts and Disbursements, Jan. 1st to June 12th, 1915.

Balance in hand, Jan. 1st	$193 68	
Receipts as per cash book	2,178 43	
Disbursements as per cash book		2,121 62
Balance in hands of treasurer		250 49
	$2,372 11	$2,372 11

CASIMIR, JENNINGS AND APPLEBY.

Balance of 1908 Collector's Roll.

Face of roll		$1,655 56	
J. Vanexon, written off, minutes of Mar. 17th, 1909			3 46
Arrears carried to 1909 roll			121 64
Cash per treasurer's cash book	$581 99		
	1,035 72		
			1,617 71
Add 10 per cent. to collections made after Dec. 14th, 1908, as per minute of Sept. 19th, 1908		87 02	
Balance		23	
		$1,742 81	$1,742 81

CASIMIR, JENNINGS AND APPLEBY.

Balance of 1909 Collector's Roll.

Face of roll		$3,060 99	
Cash from collector in 1909	$808 77		
" " 1910	1,595 66		
			$2,404 43
Cash paid direct to treasurer in 1910			53 91
Add 10 per cent. on collections after 1st May, 1910		1 05	
Arrears carried to 1910 roll	$347 44		
Less percentages added	36 45		
			310 99
Arrears not carried to 1910 roll, as per list			288 82
Balance to be accounted for			3 89
		$3,062 04	$3,062 04

CASIMIR, JENNINGS AND APPLEBY.

Collector's Roll, 1909.

Arrears Not Carried to 1910 Roll.

No. 83	S. Fournier	6A	E.	½	2	$6 80
" 84	D. Fournier	6A	W.	½	2	6 80
" 85	L. Fournier	6A	E.	½	3	6 80
" 106	A. Gervais	6A	W.	½	5	6 80
" 108	E. Gervais	6A	N.	½	7	6 80
" 109	F. Gervais	6A	E.	½	5	6 80
" 112	O. Hebert	6C	S.	½	6	3 60
" 113	F. Harrison	2C	N.	½	12	3 79
" 153	N. Laberge	6A	W.	½	3	6 80
" 156	E. Legros	4C	E.	½	2	6 60
" 167	C. Ouellette	2C	W.	½	7	13 20
" 244	D. McFarland	4A	W.	½	9	7 87
" 174	J. Picher	'C			1	10 54
" 180	P. Raciot	1A	E.	½	14	9 07
" 221	J. Sarazin	4J	E.	½	5	10 08
" 246	M. Tremblay	4A	N.	½	8	8 19
" 232	P. Tremblay	5C	N.	½	1	6 27
" 238	J. V. White	3C	N.	½	5	5 63
" 239	B. Wade	2C	N.	½	6	3 55
" 15	W. Burton	2C	S.	½	6	5 64
" 17	W. Boyd	2C	S.	½	10	3 60
" 17	J. B. Durocher	1C	S.	½	8	6 49
" 74	J. Edward	1C	N.	½	8	4 31
" 81	N. Fournier	6A	E.	½	1	6 80
" 82	E. Fournier	6A	W.	½	1	6 80
						$169 63

CASIMIR, JENNINGS AND APPLEBY.

Collector's Roll, 1909.

Arrears Not Carried to 1910 Roll.

No. 16	J. H. Boyd	2C.	S.	½	11	$13 61
" 135	L. Lapense	1A	W.	½	13	7 87
" 139	N. Laporte	6C	N.	½	2	8 63
" 165	J. Limoges	2J	E.	½	1	4 91
" 185	E. Roy	5C	E.	½	6	11 59
" 187	Elidge Roy	5C	S.	½	5	14 42
" 188	M. Roy	5C	W.	½	6	11 59
" 205	A. Richer	5A	N.	½	7	6 80
" 209	U. Savary	6J	S. E.	¼	2	12 78
" 229	W. Therrien	4J	W.	½	4	21 90
" 241	E. Wallace	1C	N.	½	10	5 09
						$119 19

CASIMIR, JENNINGS & APPLEBY.

Balance of 1910 Collector's Roll.

Face of roll		$3,854 04	
Cash from collector in 1910	$1,332 26		
Cash from collector in 1911	1,353 14		
			$2,685 40
Cash from treasurer in 1911			114 96
Discount allowed by collector			148 71
Five per cent. collected by collector after Dec. 15, 1910		54 39	
Ten per cent. on arrears paid after May 1, 1911		6 05	
Arrears to 1911 roll, less percentage			907 72
J. L. Lamarche, short carried forward or perhaps paid			7 23
Aug. Dignard, not carried forward or perhaps paid			37 25
Balance			13 21
		$3,914 48	$3,914 43

CASIMIR, JENNINGS & APPLEBY.

Balance of 1911 Collector's Roll.

Face of roll	$5,158 63	
Cash per collector		$2,906 91
Cash per treasurer		311 10
Gross arrears carried to 1912 roll		489 55
Discount allowed by collector		218 67
Percentage collected by collector	30 60	
Percentage added to arrears in 1912 roll; to collections by treasurer, and to arrears placed in court as per list	142 63	
Percentage added to H. Chamberland	2 53	
Arrears placed in court, per list		755 96
Arrears not carried forward, or accounted for, as per list		481 23
Balance to be accounted for		170 97
	$5,334 59	$5,334 59

Above balance of $170.97 is made up of taxes marked paid on Collector's return, but not in cash book, as follows:—

A. Beaulne	$36 55	
V. Coursoe	10 00	
D. Dignard	2 46	
H. Chamberland	27 87	
Theo. Desforge	30 87	
Sol. Dignard	6 00	
N. Dubean	19 00	
H. Rivard	25 00	
I. Racette	12 64	
G. Schryer	10 20	
P. Tremblay	10 32	
		$190 91
Apparently due by Collector, may be percentages		4 86
		$195 77
Less paid by Dickenson & Co., taken as part of above		24 80
		$170 97

Collector's Account.

Face of Roll	$5,158 63	
Cash to Treasurer	.....	$2,906 91
Discounts allowed	.....	218 67
Percentages added	30 60	
Arrears per Collector's return	.....	2,058 79
Balance due	.....	4 86
	$5,189 23	$5,189 23

CASIMIR, JENNINGS & APPLEBY.

STATEMENT OF ARREARS ON COLLECTOR'S RETURN OF 1911 ROLL AND HOW THEY WERE DISPOSED OF

Roll No.	Name. Con. Lot	Net Taxes.	Per Cent.	Placed in Court.	Carried to 1912 Roll.	Paid Treas.	Not Carried Forward or Otherwise Disposed of
239	Wilson, F. D.	$2 41	$0 21	.....	$2 62	.....	.....
3	Adams, J. J., C.A. 11	46 35	.....	.....	.....	.....	$46 35
13	Beauchamp, E.	1 00	.....	.....	1 00	.....	.....
14	Beauchamp, H	13 41	1 34	.....	14 75	.....	.....
15	Beauchamp, R.	21 53	2 15	23 68	.....	.....	.....
16	Beaulne. A,	33 23	3 32	.....	.....	36 55	.....
21	Beauchamp, P.	8 88	3 08	.....	.....	11 96	.....
22	Bedard, J.	20 91	2 09	23 00	.....	.....	.....
23	Benoit, A.	13 72	1 37	15 09	.....	.....	.....
24	Burton, W.	8 54	1 37	.....	9 91	.....	.....
25	Blair, W., 4A. E. ½ 9	23 11	.....	.....	.....	.....	23 11
26	Boyd, W., 2C. S. ½ 10	6 06	.....	.....	.....	.....	6 06
37	Coursoe, H.	19 61	1 96	21 57	.....	.....	.....
38	Coursoe, V.	27 15	2 71	.....	19 86	10 00	.....
39	Chamberland, H.	25 34	.....	.....	.....	25 34	.....
46	Dignard, D.	30 41	.....	.....	.....	15 58	.....
		.....	.....	.....	.....	12 37	.....
		.....	.....	.....	.....	2 46	.....
53	Desforges, A., Jr.	30 04	3 00	33 04	.....	.....	.....
6	Bedard, J.	34 26	3 42	37 68	.....	.....	.....
8	Burke, W.	20 29	3 42	.....	23 71	.....	.....
54	Desforge, J.	8 17	0 82	.....	8 99	.....	.....
56	Desforge, Theo.	30 87	.....	.....	.....	30 87	.....
57	Desforge, P.	14 73	1 47	16 20	.....	.....	.....
58	Desforge, Alex., 1C. 7	28 74	.....	.....	.....	.....	28 74
61	Desforge, Aug., 3C. S. ¼ 6	3 48	.....	.....	.....	.....	3 48
62	Dignard, Sol.	5 50	0 50	.....	.....	6 00	.....
63	Dubean, N.	103 65	10 35	95 00	.....	19 00	.....
65	Duford, O.	12 42	1 24	13 66	.....	.....	.....
67	Durocher, J. B., 1C. S. ½ 8	11 02	.....	.....	.....	.....	11 02
68	Edwards, J.	6 80	0 68	.....	7 48	.....	.....
70	Filitrault, Doris	17 33	1 73	.....	8 56	10 50	.....
55	Desforges, A. Sr.	17 45	1 74	.....	9 19	10 00	.....
71	Filiatrault, Donat.	8 65	0 85	.....	.....	9 50	.....
77	Fournier, Nap., 6A. E. ½ 1	11 64	.....	.....	.....	.....	11 64
42	Desgroselliers, P.	25 08	2 51	.....	27 59	.....	.....
165	Quellette, C., 2C. W. ½ 7	19 52	.....	.....	.....	.....	19 52
240	Wallace, E.	2 33	0 23	.....	2 56	.....	.....
78	Fournier, E., 6A. W. ½ 1	11 64	.....	.....	.....	.....	11 64
79	Fournier, S., 6A. E. ½ 2	11 64	.....	.....	.....	.....	11 64
80	Fournier, D., 6A., W. ½ 2	11 64	.....	.....	.....	.....	11 64
81	Fournier, L., 6A., E. ½ 3	11 64	.....	.....	.....	.....	11 64
86	Gauthier, O., 2A. E. ½ 5	48 93	.....	.....	.....	.....	48 93
87	Gignac, H.	10 88	1 59	.....	5 72	6 75	.....
97	Gosselin, L.	13 40	0 67	.....	.....	14 07	.....
100	Gignac, R.	33 48	3 35	36 83	.....	.....	.....
101	Gervais, A., 6 A. W. ½ 5	11 64	.....	.....	.....	.....	11 64
102	Gervais. L.	11 64	1 16	12 80	.....	.....	.....
103	Gervais, E.	11 64	1 16	12 80	.....	.....	.....
104	Gervais, F.	11 64	1 16	12 80	.....	.....	.....
107	Hebert, E.	20 22	2 02	22 24	.....	.....	.....
108	Hebert, O.	11 50	1 15	12 65	.....	.....	.....
109	Harrison, F.	6 37	1 15	.....	7 52	.....	.....
113	Leblanc, J.	13 33	0 67	.....	.....	14 00	.....
114	Larocque, F., 6A. E. ½ 4	4 24	.....	.....	.....	.....	4 24
115	Legros, E., 4C. E. ½ 2	12 27	.....	.....	.....	.....	12 27
119	Lepage, F.	27 66	2 77	.....	30 43	.....	.....
121	Lauzon, O., 4C. N.W. ¼ 12	13 36	.....	.....	.....	.....	13 36

Roll No.	Name. Con. Lot	Net Taxes.	Per Cent.	Placed in Court.	Carried to 1912 Roll.	Paid Treas.	Not Carried Forward or Otherwise Disposed of
117	Laberbe, N., 6A, W. ½ 3	$11 72	.....	.....	.....	.....	$11 72
135	Lalonde, Isai, Jr.	10 79	1 08	.....	11 87	.....	.....
136	Lalonde, E.	21 18	3 21	24 39	.....	.....	.....
142	Laforge, T.	36 11	1 80	.....	.....	37 91	.....
144	Lamarche, J.	53 85	.....	53 85	.....	.....	.....
149	Larocque, C.	51 35	5 13	56 48	.....	.....	.....
147	Larocque, E.	55 29	5 53	.....	60 82	.....	.....
150	Laflame, J.	33 30	2 22	35 52	.....	.....	.....
152	Lacelle, C.	8 25	0 82	.....	9 07	.....	.....
157	McMahon, M.	12 61	1 26	.....	13 87	.....	.....
160	McPherson, H.	14 46	1 44	.....	15 90	.....	.....
163	Monette, E.	39 14	3 91	.....	43 05	.....	.....
155	Lacelle, O.	5 84	0 58	.....	6 42	.....	.....
164	McFarland, D., 4A. W. ½ 9	13 34	.....	.....	.....	.....	13 34
168	Pothier, J.	15 02	0 75	.....	.....	15 77	.....
173	Piche, J., 4C. 1	24 76	.....	.....	.....	.....	24 76
174	Pilon, G.	4 62	0 46	.....	.....	5 08	.....
177	Queennville, L.	34 12	3 41	.....	22 53	15 00	.....
180	Rivard, H.	34 35	3 43	.....	12 78	25 00	.....
181	Rivard, I.	40 30	4 43	44 73	.....	.....	.....
183	Roy, J. B.	15 12	4 03	.....	19 15	.....	.....
185	Robitaille, L.	13 45	1 34	.....	14 79	.....	.....
186	Racette, I.	12 64	.....	.....	.....	12 64	.....
190	Roussel, H.	20 81	2 08	.....	.....	22 89	.....
193	Riche, A.	35 35	1 78	.....	.....	37 13	.....
194	Robinand, A.	13 71	0 69	.....	.....	14 40	.....
197	Rivet, E.	23 71	1 68	25 39	.....	.....	.....
198	Racicot, P., 1A, E. ½ 14	22 93	.....	.....	.....	.....	22 93
199	Roy, E.	36 99	3 70	40 69	.....	.....	.....
200	Roche, J.	9 94	0 50	.....	.....	10 55	.....
210	Schryer, G.	9 27	0 93	.....	.....	10 20	.....
211	Schryer, H.	31 28	3 12	.....	34 40	.....	.....
213	Schryer, P.	20 67	2 07	22 74	.....	.....	.....
216	Scott, S., 2C. N. ½ 11	28 42	.....	.....	.....	.....	28 42
217	Seath, J., 6A. N. ½ 14	31 17	.....	.....	.....	.....	31 17
218	Sarazin, J., 4T. E. ½ 5	16 10	.....	.....	.....	.....	16 10
225	Therrien, J., Jr.	22 29	2 23	24 52	.....	.....	.....
226	Therrien, T.	20 87	2 08	.....	.....	12 95	.....
		.....	.....	.....	.....	10 00	.....
228	Titrault, S.	3 37	0 33	.....	3 70	.....	.....
230	Tremblay, P.	9 38	0 94	.....	.....	10 32	.....
231	Tremblay, M., 4A. W. ½ 8	11 49	.....	.....	.....	.....	11 49
232	Valle, Jean	6 00	0 60	.....	6 60	.....	.....
234	Venexon, J.	31 56	3 15	.....	34 71	.....	.....
236	Wright, J., 6A. N. ½ 12	23 47	.....	.....	.....	.....	23 47
237	White, J. V., 3C. N. ½ 5	10 91	.....	.....	.....	.....	10 91
111	Lamarche, W.	35 10	3 51	38 61	.....	.....	.....

SUMMARY.

Net Taxes.	Per Cent.	Placed in Court.	Paid Treas.	Carried to 1912 Roll.	Not Carried Forward or Otherwise Accounted for.
$878 52	$57 17	$315 75	$220 95	$141 94	$257 05
1,005 83	72 62	377 08	220 46	302 60	178 31
174 44	12 84	63 13	33 27	45 01	45 87
$2,058 79	$142 63	$755 96	$474 68	$489 55	$481 23

CASIMIR, JENNINGS AND APPLEBY.

Balance of 1912 Collector's Roll.

Face of Roll		$3,036 55	
E. Roy, paid but not charged on this roll		69 74	
Cash from collector in 1912	$1,093 14		
" " 1913	413 29		
			$1,506 43
Cash from E. Roy			69 74
Cash per treasurer and F. Sauve, 1913			747 36
Arrears carried to 1913 roll	$378 58		
Less percentage	34 35		
			344 23
Arrears not carried forward, per list			55 57
George Gordon & Co., rebate			61 24
H. Beauchamp, carried forward in error		31 52	
William Burke, rebate			12 51
H. Rivard, rebate			2 27
Balance			338 46
		$3,137 81	$3,137 81
Arrears marked paid on collector's return		$1,064 09	
Cash per treasurer and F. Sauve		747 36	
			$316 73
Beauchamp, paid but carried forward in error to 1913			31 52
			$348 25
Apparently overpaid by collector			9 79
Balance as above			$338 46
Face of roll		$3,036 55	
Cash from collector			1,506 43
Arrears per collector's returns			1,539 91
Apparently overpaid by collector		9 79	
		$3,046 34	$3,046 34

CASIMIR, JENNINGS AND APPLEBY.

Taxes on 1912 Roll Not Marked Paid And Not Carried Into 1913 Roll.

141	Lacelle, O.	$11 49
171	Roy, J. Bte.	
184	Roy, Emile	21 86
		$55 57

CASIMIR, JENNINGS AND APPLEBY.

Balance of 1913 Collector's Roll.

Face of roll		$3,899 60	
Cash from collector in 1913	$800 00		
" " 1914	2,350 87		
			$3,150 87
Cash from O. Desgroselliers, 1914			18 70
Cash from treasurer, 1914			108 54
Percentages collected by treasurer		4 04	
Amount apparently overpaid by P. Beauchamp		3 76	
Arrears carried to 1914 roll	$657 88		
Less percentages, O. Lacelle	60 42		
			597 46
No. 154 written off minute, June 13th, 1914			6 33
No. 171 H. McPherson written off minute, June 13th, 1914			25 50
		$3,907 40	$3,907 40

CASIMIR, JENNINGS AND APPLEBY.

Balance of 1914 Collector's Roll.

Face of roll	$3,968 79	
Cash per collector in 1914		$914 35
Balance at December 31st, 1914		3,054 44
	$3,968 79	$3,968 79
Balance forward January 1st, 1915	$3,054 44	
Cash per collector in 1915		$1,724 00
Arrears per collector's return handed to treasurer for collection, April 10th, 1915		1,330 44
	$3,054 44	$3,054 44

Arrears in Treasurer's hands, April 10th, 1915, $1,330.44.

CASIMIR, JENNINGS AND APPLEBY.

Statement of Taxes placed in Court, and amounts collected thereon per Division Court Clerk's returns.

Fournier, Louis	$23 44	$9 54	.....	$32 98
Rivard, Isai	34 71	1 77	.....	36 48
Desforges, P.	16 20	.....	$16 20	.....
Beauchamp, R., 3A W. ½ 8	23 68	4 02	15 00	12 70
Benoit, A.	15 09	.....	15 09	.....
Coursoe, H.	21 57	.....	21 57	.....
Desforges, A.	33 04	.....	26 85	6 19
Bedard, Jos.	37 68	.....	37 68	.....
Dufont, O.	13 66	.....	13 66	.....
Gignac, R., 1A E. ½ 10	36 83	2 94	.....	39 77
Gervais, L.	12 80	.....	12 80	.....
Gervais, E.	12 80	.....	12 80	.....
Gervais, F., 5A S. ½ 4	12 80	2 74	.....	15 54
Hebert, O., 6C S. ½ 6	12 65	3 98	.....	16 63
Hebert, E., 5C N. ½ 5	22 24	3 90	15 40	10 74
Lalonde, E.	24 39	.....	24 39	.....
Lafalme, J., 3A W. ½ 3	35 52	2 94	.....	*38 46
Rivard, H.	37 78	1 77	.....	39 55
Rivard, I., 5J W. ½ 12	44 73	2 59	.....	47 32
Rivet, E., 2C S. ½ 12	25 39	4 14	.....	29 53
Roy, Emile, 4J W. ½ 2, 5J W. ½ 13	40 69	6 90	.....	*47 59
Schryer, P.	22 74	4 02	25 00	1 76
Therrien, J. Jr., 3J E. ½ 2	24 52	11 14	.....	35 66
Lamarche, W., 5A E. ½ 2	38 61	5 02	5 00	38 63
Bedard, J.	23 00	.....	23 00	.....
Dubean, N., 3A 2	95 00	3 60	.....	98 60
Larocque, C.	56 48	2 94	.....	59 42
Lamarche, J.	53 85	4 06	20 00	37 91
	$851 89	$78 01	$284 44	$645 46

* The taxes of J. Lafalme and Emile Roy were subsequently paid and accounted for.

CASIMIR, JENNINGS AND APPLEBY.

Assessment Rolls.

1908

Desgrosellier, S., E. ¼ 2, not in collector's roll	$160 00

1909.

Bedard, I., E. ½ 6, ass. roll, $604.00, coll. roll	$590 00
Bedard, S., W. ½ 5, " $378.00, "	338 00
Lagrandeux, J., E. ½ 6, " $769.00, "	665 00

1910.

Burton, W., S. ½ 6, 2 C.,	Not in coll. roll.	$319 00
Boyd, J. H., S. ½ 11, 2 C.	" "	321 00
Boyd, W., S. ½ 10,	" "	320 00
Duroches, J. B., S. ½ 8,	" "	241 00
Edwards, J., N. ½ 8,	" "	241 00
Fournier, N., E. ½ 1,	" "	319 00
" E., W. ½ 1,	" "	319 00
" S., E. ½ 2,	" "	317 00
" D., W. ½ 2,	" "	317 00
" L., E. ½ 3,	" "	318 00
Gervais, A., W. ½ 5,	" "	319 00
" L., N. ½ 6,	" "	319 00
" E., N. ½ 7,	" "	320 00
Hebert, A., S. ½ 6,	" "	268 00
Harrisson, F., N. ½ 12,	" "	338 00
Lapanse, L., W. ½ 13,	" "	338 00
Larocque, F., E. ½ 4,	" "	319 00
Legros, E., E. ½ 2,	" "	344 00
Limoges, J., E. ½ 1,	" "	318 00
McFarland, D., W. ½ 9,	" "	320 00
Ouellette, C., W. ½ 7,	" "	304 00
Picher, J., Lot 1,	" "	636 00
Raciot, P., E. ½ 14,	" "	499 00
Roy, E., E. ½ 6,	" "	317 00
Sauve, F., N. ½ 10,	" "	318 00
Sarazin, J., E. ½ 5,	" "	315 00
Trambler, M., N. ½ 8,	" "	335 00
Terrien, W., W. ½ 4,	" "	352 00
Trambler, P., N. ½ 1,	" "	320 00
White, J. V., N. ½ 5,	" "	318 00
Wade, B., N. ½ 6,	" "	318 00
Wilson, F. D., E. ½ 7,	" "	304 00
Wallace, E., N. ½ 10,	" "	287 00

1911.

Desgroselliers, C., N. E. 11, W. ½ 11, ass. roll, $1,956.00, coll roll.	$1,656 00

In Coll. Roll not in Ass. Roll.

No.	3	J. J. Adams, Lot 11			$160 00	
"	22	J. Bedard, S. ½ 7			160 00	
"	23	A. Benoit, S. ½ 4			80 00	
"	24	W. Burton, S. ½ 6			80 00	
"	26	W. Boyd, S. ½ 10			80 00	
"	39	H. Chamnerland	W.	½ 12		$80 00
"	61	A. Desparges	S.	¼ 6		80 00
"	64	A. Dupuis	S.	½ 4		124 00
"	65	O. Dufard	N.	½ 5		80 00
"	66	O. Dufard	N.	½ 4		90 00
"	67	J. B. Durocher	S.	½ 8		60 00
"	68	J. Edward	N.	½ 8		60 00
"	77	N. Fournier	E.	½ 1		80 00
"	78	E. Fournier	W.	½ 1		80 00
"	79	S. Fournier	E.	½ 2		80 00
"	80	D. Fournier	W.	½ 2		80 00
"	81	L. Fournier	E.	½ 3		80 00
"	101	A. Gervais	W.	½ 5		80 00
"	102	L. Gervais	N.	½ 5		80 00
"	103	E. Gervais	N.	½ 7		80 00
"	104	F. Gervais	S.	½ 4		80 00
"	108	A. Hebert	S.	½ 6		80 00
"	109	F. Harrisson	N.	½ 12		85 00
"	110	J. Hopkin	S.	½ 5		160 00
"	111	W. Lamarche	S.	½ 2		81 00
"	112	M. Lamoreux	S.	½ 2		490 00

No. 113	J. Leblanc	W. ½ 4	$448 00
" 114	F. Larocque	E. ½ 4	80 00
" 115	E. Legros	E. ½ 2	100 00
" 116	A. Leritte	Lot 13	190 00
" 117	N. Laberge	W. ½ 3	80 00
" 163	E. Mannitto	W. ½ 8	200 00
" 164	D. McFarland	W. ½ 9	80 00
" 165	C. Ouellette	W. ½ 7	76 00
" 173	J. Picher	Lot 1	360 00
" 174	G. Pilon	S. W. ¼ 4	84 00
" 198	P. Raciot	E. ½ 14	300 00
" 199	E. Roy	W. ½ 2, W. ½ 13	350 00
" 200	J. Richer	E. ½ 7	180 00
" 216	S. Scott	N. ½ 11	80 00
" 217	J. Seath	N. ½ 14	400 00
" 218	J. Sarazin	E. ½ 5	78 00
" 228	S. Tetrault	W. ½ 4	100 00
" 229	J. Tetrault	E. ½ 5	160 00
" 230	P. Trembler	E. ½ 1	80 00
" 231	M. Trembler	W. ½ 8	80 00
" 233	T. Vaillancourt	W. ½ 4	175 00
" 234	J. Venexon	W. ½ 8	80 00
" 235	J. Wilson	N. ½ 5	80 00
" 236	J. Wright	N. ½ 13	80 00
" 237	J. V. White	N. ½ 5	80 00
" 238	B. Wade	N. ½ 6	80 00
" 240	E. Wallace	N. ½ 10	72 00
" 239	E. D. Wilson	E. ½ 7	76 00
" 241	C. E. Putman	E. ½ 2, and 11-10	3,428 00

CASIMIR, JENNINGS & APPLEBY.

1912 Assessment Roll Not in Coll. Roll.

Jos. Coursoe	N. ½ 2	$830 00
A. Dignard	E. ½ 3	935 00
P. Gervais	S. ½ 8	103 00
J. Lamarche	S. ½ 5	103 00
D. Poirier	S. ½ 9	109 00
P. Gignac	W. ½ 10	408 00
B. Lemieux	W. ½ 7	100 00
N. Gosselin, S. ½ 9, ass. roll, $480.00, coll. roll.		180 00

CASIMIR, JENNINGS AND APPLEBY.

Disbursements Made by Treasurer for Which no Vouchers Were Produced.

1910.		
April 11	*Sudbury Mining News*	$8 06
No date	L. Duhamel	1 50
Dec. 15	J. Desgroselliers	5 00
"	J. Desgroselliers	2 00
"	L. Lagrandeur	1 50
"	O. Levert	5 50
1911.		
May 29	Cleary & Buchanan	1 00
Dec. 15	P.S.S. No. 1, Casimir	50 00
1912.		
	No vouchers produced.	
1913.		
Feb. 24	Brockville Loan & Savings Co.	105 30
May 5	G. Gordon & Co., rebate taxes	61 24
"	H. Revard, rebate taxes	2 27
Dec. 15	A. Arnold, roads	2 00
"	Jas. Anness, roads	2 00
"	J. Argrave, roads	2 00
"	A. Desforge, Jr., roads	2 00
"	J. Desforge, Jr., roads	2 00

Dec. 15	Louis Gossetin, roads	$2 00
"	J. Lemieux, roads	7 00
"	N. Lemieux, roads	2 00
"	B. Lemieux, roads	4 00
"	M. Lemieux, roads	2 00
"	E. Lafontaine, roads	3 00
"	A. Primeaux, roads	3 00
"	Z. Robidoux, roads	6 00
"	Road Div. No. 10	22 00
"	Road Div. No. 12	56 00
"	Road Div. No. 18	39 00
"	Road Div. No. 20	18 00
"	Pierre Gignac, roads	2 00
1914.		
Jan. 16	Pedlar People	150 00
" 22	S.S. No. 1, Casimir and Jennings	10 00
Mar. 11	P.S.S. No. 1, Casimir	250 00

CASIMIR, JENNINGS AND APPLEBY.

Unauthorized Payments.

1908.		
Dec. 9	*Sturgeon Falls Advertiser*	$38 50
	Municipal World	34 42
	Schools during year	192 00
1909.		
Jan. 30	*Sturgeon Falls Advertiser*	3 67
May 18	*Municipal World*	24 56
	Municipal World	2 73
Nov. 29	*Sturgeon Falls Advertiser*	21 00
	Schools during year	1,162 23
	Various payments for roadwork during year	45 80
1910.		
Mar. 21	J. Dignard, Sr.	9 40
	J. H. Boyd	13 75
Feb. 25	*Municipal World*	5 00
Mar. 21	U. Rivet	5 00
April 11	*Sudbury Mining News*	8 06
May 25	*Sturgeon Falls Advertiser*	2 75
April 1	Rev. J. L. M. Campbell, for J. H. Boyd	45 00
May 7	J. O. Dutrizac	1 00
Aug. 12	*Municipal World*	5 56
Nov. 19	*Sudbury Star*	29 80
Oct. 4	J. Levert	5 00
Dec. 15	J. Desgroselliers	5 00
	J. Desgroselliers	2 00
	Schools during year	2,002 78
	Various payments for roads during year	1,247 76
1911.		
Jan. 9	*Sudbury Star*	13 00
Feb. 13	*Sturgeon Falls Advertiser*	2 40
Jan. 9	J. Desgroselliers	8 10
May 27	P. Chevrefils	12 00
" 3	*Municipal World*	15 45
" 29	Cleary & Buchanan	1 00
Oct. 16	*Sudbury Mining News*	19 16
	Various payments for roads during year	103 69
	Various payments to schools during year	1,875 85
1912.		
June 8	*Municipal World*	22 71
Dec. 16	J. Levert	2 00
	Various payments to schools during year	1,830 73
	Various payments for roads during year	895 23

1913.		
Mar. 9	J. Lapalme	$2 00
Dec. 15	*Sudbury Mining News*	10 00
	Sturgeon Falls Advertiser	16 38
	Sturgeon Falls Advertiser	22 75
	Various payments to schools during year	1,351 00
	Various payments for roads during year	1,605 96
1914.		
Jan. 8	F. Sauve	32 10
" 12	F. X. Moise	2 00
Feb. 16	*Municipal World*	21 38
	Various payments to schools during year	2,210 58
	Various payments for roads during year	1,562 41
		$16,550 65

Payments on account of roads and bridges are not detailed as, except in a few cases, all disbursements for roadwork were unauthorized.

CASIMIR, JENNINGS AND APPLEBY.

STATEMENT SHOWING AMOUNTS ASSESSED FOR EACH SCHOOL SECTION, AMOUNTS PAID TO THEM, AMOUNTS COLLECTED FROM THEM AND AMOUNTS UNCOLLECTED.

P.S.S. No. 1, Casimir.

Roll.	Amount Paid School.	Amount Assessed.	Collected by Township.	Uncollected.
1908	.....	$122 97	$102 96	$20 01
1909	144 34	222 59	174 65	47 94
1910	250 00	270 77	245 46	25 31
1911	311 94	226 02	203 48	22 54
1912	300 00	232 56	225 38	7 18
1913	150 00	317 58	285 17	32 41
1914	335 00	307 86	220 05	87 81
1915	265 00	.....	.....	.....
	$1,756 28	$1,700 35	$1,457 15	$243 20

P.S.S. No. 1, Jennings and Casimir.

Roll.	Amount Paid School.	Amount Assessed.	Collected by Township.	Uncollected.
1908	$70 00	$344 52	$332 42	$12 10
1909	323 61	325 93	306 60	19 33
1910	386 74	342 54	321 79	20 75
1911	245 00	231 49	220 19	11 30
1912	280 00	393 09	380 08	13 01
1913	225 00	241 29	240 22	1 07
1914	360 00	303 83	286 15	17 68
1915	175 00	.....	.....	.....
	$2,065 35	$2,182 69	$2,087 45	$95 24

P.S.S. No. 1, Appleby.

Roll.	Amount Paid School.	Amount Assessed.	Collected by Township.	Uncollected.
1908	.....	$175 42	$171 34	$4 08
1909	230 43	337 03	294 32	42 71
1910	455 00	363 24	344 65	18 59
1911	348 00	271 75	254 76	16 99
1912	350 00	312 29	308 65	3 64
1913	200 00	362 13	359 75	2 38
1914	400 00	365 37	350 65	14 72
1915	197 00	.....	.....	.....
Still due	153 00	.....	.....	.....
	$2,333 43	$2,187 23	$2,084 12	$103 11

S.S.S. No. 1, Appleby.

Roll.	Amount Paid School.	Amount Assessed.	Collected by Township.	Uncollected.
1908	$122 00	$242 98	$242 98	.....
1909	146 18	447 71	447 71	.....
1910	488 31	248 07	248 07	.....
1911	229 00	350 87	350 87	.....
1912	507 00	355 27	355 27	.....
1913	476 00	599 00	595 67	3 33
1914	445 00	477 12	445 34	31 78
1915	270 00	.....	.....	.....
	$2,683 49	$2,721 02	$2,685 91	$35 11

S.S.S. No. 2, Appleby.

Roll.	Amount Paid School.	Amount Assessed.	Collected by Township.	Uncollected.
1908	.....	$214 18	$202 37	$11 81
1909	$214 17	251 92	225 45	26 47
1910	295 78	435 10	355 38	79 72
1911	499 00	302 28	260 59	41 69
1912	300 00	383 89	316 17	67 72
1913	200 00	393 16	335 06	58 10
1914	445 00	209 04	159 96	49 08
1915	150 00	.....	.....	.....
	$2,103 95	$2,189 57	$1,854 98	$334 59

P.S.S. No. 2, Jennings and Appleby.

Roll.	Amount Paid School.	Amount Assessed.	Collected by Township.	Uncollected.
1909	$75 00	$136 48	$108 31	$28 17
1910	126 95	363 44	296 87	66 57
1911	215 78	172 25	145 85	26 40
1912	82 20	164 26	150 69	13 57
1913	100 00	287 81	271 94	15 87
1914	225 58	279 14	245 54	33 60
1915	268 90	.....	.....	.....
Paid for Debenture and Interest	519 50			
Still due	51 10			
	$1,665 01	$1,403 38	$1,219 20	$184 18

Casimir, Jennings and Appleby.

Dunnet.

Roll.	Amount Paid School.	Amount Assessed.	Collected by Township.	Uncollected.
1909	$28 50	$28 50	$24 26	$4 24
1910	.....	45 22	38 58	6 64
1911	27 13	11 53	7 39	4 14
1912	11 53	6 76	6 76	....
1913	.....	23 30	7 99	15 31
1914	20 46	24 64	7 98	16 66
1915	14 50	.....	....	.....
	$102 12	$139 95	$92 96	$46 99

Summary of Statement re School Section Taxes.

School Section.	Paid Schools.	Assessed.	Collected by Township.	Uncollected.
P.S.S. 1 Casimir	$1,756 28	$1,700 35	$1,457 15	$243 20
P.S.S. 1 Jennings & Casimir	2,065 35	2,182 69	2,087 45	95 24
P.S.S. 1 Appleby	2,333 43	2,187 23	2,084 12	103 11
S.S.S. 1 Appleby	2,683 49	2,721 02	2,685 91	35 11
S.S.S. 2 Appleby	2,103 95	2,189 57	1,854 98	334 59
P.S.S. 2 Jennings & Appleby	1,665 01	1,403 38	1,219 20	184 18
Dunnett	102 12	139,95	92 96	46 99
	$12,709 63	$12,524 19	$11,481 77	$1,042 42

In the column "Paid Schools" I have included the amounts owing to P.S.S. No. 1 Appleby, $153.00, and P.S.S. No. 2 Jennings & Appleby, $51.10, on July 6th, 1915.

Title and description of debts.	No. of by-law.	Original amount of debt.	Date when issued or contracted.	State here if unsold Dec. 31, 1914.	No. of debentures.	Amount of each debenture and interest.	Rate of interest.	Amount of principal paid in 1914.	Amount of interest paid in 1914.	Balance of principal unpaid Dec. 31, 1914.	Interest due and unpaid Dec. 31, 1914.	Amount of Sinking Fund levied in 1914.	Sinking Fund on hand or invested up to Dec. 31, 1914.
		$ c.				$ c.	p.c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Public School	.....	1,000 00	1909	Sold	20	103 90	8	73 79	30 11	931 15	32 52	.....	.....

123 Bay Street, Toronto, Ontario, May 31st, 1915.

To the Mayor and Council, Town of Cobourg, Ontario:

Gentlemen,—Acting under instructions from the Provincial Municipal Auditor, J. W. Sharpe, Esq., K.C., your Mayor, E. A. Duncan, Esq., and the Finance Committee were interviewed on matters pertaining to the Provincial Municipal Audit of your books.

Order-in-Council under date of the 14th of April, 1915, called for an inspection, audit or examination of the books, accounts, vouchers and moneys of the Municipal Corporation for the year 1914.

It was ascertained that the Collector's Rolls for several years past had not been returned in conformance with the Statutes, and your Finance Committee, therefore, authorized that the Rolls should be examined from the years 1910 to date, so that a true statement could be prepared of all tax arrears.

Report and statements in connection with the audit for the year 1914 and also with the tax rolls, follows:

Cash Balance Sheet.

Cash Balance Sheet discloses that there is a deficit at the 31st of December, 1914, amounting to $13,575.96.

Reference to the Statement exhibiting the condensed Balance Sheets for the years 1909 to 1914 shows that the deficit commenced in 1911 and in the past four years has grown to the above-mentioned amount.

Reserve of $2,500 to cover tax abatements is purely an arbitrary estimate, but considering the volume of tax arrears and the allowances that it will be necessary to make, it may not be any more than sufficient.

All the items appearing on the Balance Sheet are dealt with under their respective headings in the report.

Investment Balance Sheet.

No attempt has heretofore been made to present to the ratepayers their Investment in the Town, and accordingly the Investment Balance Sheet has been drawn up exhibiting on the one side the value of Public Works and on the other the Debenture Debt thereon.

Public School has been taken at actual cost.

Collegiate School Land and Buildings are shown at the assessed value and the Equipment at an estimated value.

Town Properties appear at the same value as shown in the Assessment Roll.

Fire Equipment is an estimated value.

Horse and Street Appliances are supported by a detailed inventory.

Local Improvements are shown at an amount to offset the Debenture Liability thereon.

Ratepayers' equity, or investment in Public Works, at 31st of December, 1914, is $111,168.95.

Condensed Balance Sheet—1909-1914.

Condensed Balance Sheet was prepared from the Auditors' reports for the years 1909, 1910, 1911, 1912 and 1913, and no attempt has been made to verify any of the figures.

It will be observed that as the deficiency increased from year to year, the Bank Loans also increased and the additional interest item needed to carry the loans caused through the deficiency now amounts to close on $1,000.00 per annum.

Cash Receipts and Expenditures.

Statement of these has been submitted in the form prepared by your Treasurer, which is very explicit.

Payments to the various persons, or for various purposes, have been grouped into yearly totals, and the ratepayers can certainly get a much better idea by such grouping than from a detailed Cash Statement.

Debenture.

Several Debenture Statements are attached for permanent record. A great deal of time was needed in getting out the information and verifying Debenture Issues, which will not be necessary in future years.

Debenture Register was first started in the year 1859, and while it is neatly kept the full information concerning the issue, sale and other matters is not readily obtainable. It would be better to procure a new Debenture Register and rewrite all the Debentures therein. A page will be used for each set of Debentures issued under a specific By-law. Spaces are provided for the insertion of the purchaser's name, the amount the Debentures were sold for, the accrued interest, the date of sale and other valuable information, which can be filled in at the time of the sale, but which at a later date is almost impossible to get at.

Sinking Fund.

Sinking Fund Statements have been prepared so that the status of the Sinking Fund could be determined and any shortage ascertained. It will be observed that the amount that should be standing to the credit of the Sinking Fund is $15,030.22, while the actual Sinking Fund Account amounts to $15,248.95. This leaves a surplus in the Sinking Fund Account of $218.73, and is accounted for by purchasing your own Debentures bearing interest rates as high as 5½ per cent. with your Sinking Fund moneys, while the Sinking Fund deposits were only estimated to earn 4 per cent.

Under these conditions the surplus will be materially increased each year. Sec. 302 provides for this contingency and enacts that, "If, in any year, after paying the interest and appropriating the necessary sum to the sinking fund, or in payment of the instalments, there is a surplus properly applicable to such debt, it shall so remain until required in due course for the payment of interest or for the sinking fund, or in payment of the principal."

Preparation of the Sinking Fund Statements caused a great deal of time and attention, as the dealing in your own Debentures certainly makes the transaction very complicated, as will be seen from the Sinking Fund Bank Account Statement for the year 1914 attached hereafter.

Attention must be paid to the fact that when any of the Sinking Fund Debentures mature, cash will be needed for their redemption and if at that time Sinking Fund moneys are tied up in your own Debentures, it may cause a great deal of confusion.

It would be wiser for the Town to make arrangements with the bank to take care of all Sinking Fund moneys in trust for the Debenture holders. Such moneys not to be diverted for any other purpose whatever but for the redemption of the Debentures at maturity.

This would not only give added security to the Debenture holders but the Sinking Fund Account would be kept at the right amount, as a surplus is just as much trouble to deal with as a shortage.

The rate of interest allowed, however, would need to be the same as that called for in the By-law.

A Council may provide by a money by-law that the annual amount to be levied on account of the sinking fund shall be paid by the Treasurer of the Municipality to the Treasurer of Ontario, and if the by-law does not provide for such payment the Council may pass a by-law providing therefor.

Where a council avails itself of the right conferred by the next preceding subsection, the Treasurer of Ontario may receive from the Treasurer of the Municipality the annual amounts so levied on account of the sinking fund, and allow and credit the municipality with interest thereon at the rate of four per cent. per annum, compounded yearly until the time when the debentures to which the sinking fund is applicable become payable and the sinking fund is required for their redemption.

All money received by the Treasurer of Ontario under the provisions of this section shall form part of the Consolidated Revenue Fund, and a statement of the amount at the credit of each municipality shall be set forth annually in the Public Accounts of Ontario.

The Treasurer of Ontario may invest the amount at the credit of a municipality or any part thereof in the debentures of such municipality, to redeem which such sinking funds were paid to the Treasurer.

The amount payable in any year into the sinking fund which under the provisions of the by-law is to be paid to the Treasurer of Ontario shall be deemed a debt due to him, and in default of payment thereof he may sue therefor in his own name as for a debt due to the Crown in any Court of competent jurisdiction. (Sec. 305, Chap. 192.)

Council should go into the matter of the sinking fund thoroughly and adopt one of the two before mentioned courses, in the interest of the ratepayers.

Investment of Sinking Fund Moneys in Own Debentures.

The Provincial Municipal Auditor, J. W. Sharpe, K.C., drew attention to the purchasing of your own debentures with Sinking Fund money. He states that, "Prior to the year 1887 and from that year until 1913, 1st July, Municipalities were authorized to invest sinking funds in local improvement debentures of the Municipality, no approval being required. For investments in any other debentures of the Municipalities, the approval of the Lieutenant-Governor in Council was required.

"Since 1st July, 1913, investment in any debentures of the Corporation requires approval of the Railway and Municipal Board."

Prior to July, 1913, you purchased public school debentures issued under by-laws 835 and 883. This was contrary to the Act, which calls for local improvement debentures, unless the sanction of the Lieutenant-Governor in Council was obtained.

Sanction of the Municipal Board is now necessary before any further purchases are made.

Public School.

Cash Abstract for the year 1914 is attached and details the total yearly receipts and payments to the various parties.

Insurance Statement exhibits that there is $19,000 of insurance carried on building and equipment costing some $32,000.

Municipal Treasurer also acts for the public school in the same capacity and all payments are made through the Town Bank Account and charged to the Public School. The cheques, however, all bear the additional signature of the Chairman of the Board and are all authorized for payment in the Minutes. Subsidiary Cash Book is used for the entering of the separate cheques in detail and sub-totals only are carried to the Municipal Cash Book. While all the clerical work in connection with the School Board is above reproach, yet the system in vogue is not to be commended.

School Cash Book, as authorized for use by the Ontario Government, can be obtained and is specially ruled for the requirements of school accounts.

The procedure that should be followed is to make the public school accounts distinct and separate from those of the Municipality. With this in view a school cash book should be obtained and put into use. Cheques should be issued to the Treasurer of the School Board as required, who will deposit them into a separate bank account to the credit of the School Board. Payments will be made therefrom, by cheques bearing the signatures of the Chairman and Treasurer of the Board.

One of the Trustees complained that certain properties were assessed below their values and, therefore, the school loses a certain assessment, contrary to the Act.

Under Section 396, Chap. 192, by-laws may be passed by the Council granting exemption from taxation or a fixed assessment for ten years to certain industries, but such by-law shall not apply to or affect taxation for school purposes. If there is evidence that exemption has been given on account of school taxes or that any property has been under assessed to the detriment of the public school supporters, any ratepayer or the School Board can appeal to the Court of Revision in the usual manner and protest against this assessment.

Assessment Roll as well as all other books of record in the Municipality are open for inspection to any ratepayer, but there does not appear to be any requirement in the Acts calling for the Clerk to make a separate public school Assessment Roll for the use of the Board. In fact, in the case of your Town with very little alteration it would mean the copying of the whole Assessment Roll again.

Agreements with the teachers are all on file and were checked with the salaries paid to the respective individuals.

Cheque No. 590 issued on the 1st of August was not signed by the Chairman.

Cheque No. 618 issued October 6th, 1914, to the Public Utilities Co. for $4.00 is still outstanding and no doubt has been lost. This amount of $4.00 was included in a later account and paid by the Board. This cheque should now be entered in the Cash Book as a receipt in favor of the Public School and debited to the Bank Account.

Collegiate Institute.

Cash Abstract for the calendar year 1914 is attached and exhibits the Receipts and Payments grouped under their respective headings.

Cash in bank at the 31st of December, 1914, of $4,843.92 appears large, but the Boards are authorized under Sec. 24-H, Chap. 268 R.S.O., to make the estimates for the maintenance of the schools under their care, from the 1st of August in one year to 1st of August of the following year. This would naturally result in a large bank balance at the year end.

Bank Reconciliation Statement appearing later, discloses that there was a difference in the bank balance at the year end of $8.63. This amount was traced back to the transactions prior to 1st of January, 1914. No Bank Reconciliation was seen at the 31st of December, 1913, and it is apparent that at some prior date this difference originated.

Insurance Policies were scrutinized and a statement thereon appears later.

Policy of the Guardian Company was not seen and is not in the care of the Treasurer, although payment has been made for the insurance. The agent produced his duplicate policy which was in order and it is for the Treasurer to see that another policy is obtained.

Insurance in force at the 30th April, 1915, on the building amounted to $11,000 and on the equipment $3,000 making a total of $14,000, as compared with the building valued at $25,000 and equipment valued at $5,000.

Trustees should enquire into the sufficiency of the insurance, as the small premium cost is carrying extra insurance is negligible compared with the loss that would be sustained by fire.

The following questions were submitted to the Provincial Municipal Auditor, J. W. Sharpe, Esq., K.C.:

Q.—Mr. A. J. Armstrong, one of the Trustees of the Collegiate Institute Board, is also acting as Treasurer, in fact the cheques only bear his signature. Is it legal for a Trustee to also act in the capacity of a Treasurer? The Principal of the School is acting as Secretary of the Board, which is an unusual procedure. Will you kindly state if this is permissible?

A.—Appointment of Trustee to be Secretary or Treasurer of the Board is illegal. Under certain conditions the duties of Secretary of the Board and of School Principal would conflict. Appointment of Principal to be Secretary would therefore appear to be unwise.

Mr. A. J. Armstrong acts as Treasurer without remuneration while the Principal, acting as Secretary, receives $50.00 per annum for his services.

Bond was not seen covering the Treasurer and it is stated that one has not been procured. Under Sec. 23, Chap. 268, "Every Treasurer and every Secretary-Treasurer shall give security for the due and faithful performance of his duties, and shall submit his accounts to the auditors of the Municipality in which the High School is situate." It would appear, therefore, to be the duty of the Trustees to appoint someone to act as Secretary and Treasurer other than those now performing the duties, and secure a Bond on the Treasurer.

Cheques only bear the signature of the Treasurer, and the accounts for which cheques are issued are not passed upon by the Board and entered in the Minutes, with the exception of a few. It is stated that under some former arrangement accounts were to be paid on their being certified to by the Principal. Minutes are not signed by the Secretary.

At the regular Board meetings all accounts should be passed for payment and entered in the Minutes. Minutes should be signed both by the Chairman and the Secretary. Cheques should also bear the Chairman's signature in addition to that of the Treasurer.

School Fees were checked, by comparing the receipt stubs with the payments to the Treasurer by the Principal.

Standard School Cash Book should be used instead of the small two column Cash Book now used, and it should be kept in balance. Columns provided in the suggested Cash Book, if used, will obviate the necessity of analyzing the receipts and disbursements, and the totals of the several columns will give the information needed for the preparation of the annual Cash Statement and the Government returns.

Separate School Supporters.

Levy for Public School Debentures issued under By-law 835 and 883, consisting of interest of $980.00 and Sinking Fund provision of $500.57 was included in the general tax rate for the year 1914.

Instead of this being assessed against the Public School Supporters only, it naturally was also burdened on the Separate School Supporters by its inclusion in the general rate.

That portion charged against the Separate School Supporters has been determined and amounts to $206.20, which is shown on the Cash Balance Sheet as a liability of the Town to the Separate School.

In future the Clerk will include this in the Public School rates.

Separate School Board should allow for this amount due them when making their estimates.

Tax Collector 1910.

Collector of taxes for this year was J. F. Hamilton. His Roll was not marked with the interest that he received on the various payments, so that it is not possible from the Roll to know his liability to the Municipality in this direction.

There were also lists of tax arrears, snow shovelling and street watering attached to the back of the Roll and no items on these were marked paid.

Lists of good tax arrears was drawn off and entered in the arrears register, after being gone over by the Clerk B. Ewing.

Roll has not officially been returned. There appears to be sufficient cash deposited in the bank to cover tax collections marked paid in the Roll.

It is stated that the Collector claims to have made an over-deposit on account of tax collections. Before this can be accepted a thorough detailed audit would be necessary of the Roll and all former tax arrears would have to be thoroughly gone into. This would entail considerable expense, and in discussing the matter with the Finance Committee the best course appears to be to accept the Roll as it is, providing that J. F. Hamilton pays over to the Municipality any collections that he has made since he handed the Roll to the Town Clerk.

Tax Collector 1911.

J. H. Davidson acted as Collector for the year 1911. His Roll had been completed and apparently accepted by the Council.

Statement of the tax roll account at the 30th of April, 1915, shows that he is short to the extent of $164.71.

In an interview with him he produced a bank sheet upon which his deposits were shown. In one case an item that he had taken credit for as a deposit of $110.00 was merely a transfer and appears on both sides of the bank sheet. In the addition of the tax roll on page 59 there appears to be an error of $49.50 and these two items no doubt make up the difference.

J. H. Davidson by taking credit for the $110.00 transfer and the error on page 59 balanced up his Roll. This is a mistake easily made and he will easily discern it when he goes into the matter.

He is, however, indebted to the Town to the extent of $164.71, which should be paid over without delay.

Tax Collector 1912, 1913 and 1914.

Mark Fisher acted in the capacity of Tax Collector for the years 1912, 1913 and 1914.

Rolls for none of these years have yet been officially returned and there is no reconciliation statement of any of these years in evidence.

Tax Roll Account statements at 30th April, 1915, for each of these years are attached.

That for the year 1912 discloses a shortage of.....	$213.89
That for the year 1913 discloses a shortage of.....	44.86
That for the year 1914 discloses a shortage of.....	256.48
	$515.23
Deduct correction as below	223.00
Total	$292.23

Mr. Fisher made a statement before the Rolls had been audited that he expected that there would be a shortage, and when questioned later stated that it was necessary for him to retain some of his collections for personal expense, as the Town had not paid his salary.

An account has been made giving Mark Fisher credit for his salary for each of the three years, also an estimated amount of $30.00 to cover postage and stationery for the years 1913 and 1914 only, as he was paid for the expense incurred in 1911 previously. He has been debited with the cash paid him on account of his salary, also the shortages.

Since that date he has made further collections and bank deposits, which will have to be checked up before he returns the Roll for 1914.

Additional Report in Reference to Tax Collector for 1912.

9th September, 1915.

Several communications have passed in reference to the markings on this Roll, and on a visit to Toronto, the Clerk, Mr. Ben Ewing, brought with him the Roll in question and it was gone into. The Tax Collector had been charged with the

cash collected as marked on the Roll, but it appears that the following items were not collected by him, but paid to the Treasurer and deposited direct into the General Bank Account, although his markings on the Roll had shown them paid to him:

Roll No.	Assessed to.	Street.	Amount.
95	Ladd, W. F.	King	$99 82
95	"	Queen	112 48
120	"	Perry and Queen	8 03
154	"	Perry	2 67
			$223 00

It will be necessary, therefore, to credit Mr. Fisher with the amount of $223.00 on his 1912 Tax Collector's Account.

The absence of a Collector's Cash Book rendered it necessary to be guided solely by the markings on the margins of the Roll, and it is due to his wrong markings that he was charged with these amounts.

Tax Arrears.

John Dick Company, Ltd.

Agreement dated 8th of June, 1898, exempted this Company from all Municipal taxes with the exception of school, for a period of ten years.

During the period the assessment for school purposes was fixed for the matting concern at $10,000.00 and for the woollen concern at $50,000.00. On the expiry of the exemption in 1909 this same assessment was carried along for 1909 and 1910 and the full municipal taxes were calculated thereon.

There was no appeal at the Court of Revision against the taxation and in 1909 they paid half of their taxes, leaving $781.00 unpaid. In 1910 the full taxes were unpaid and amounted to $1,571.27. So that the total tax arrears of this company without interest now totals $2,352.27.

In the year 1911 the Company appealed to the Court of Revision on account of their assessment and the matting company assessment of $10,000 was reduced to $3,750, and the woollen company of $50,000 was reduced to $18,560, upon which the taxes were paid.

This revised assessment has been continued since 1911 and all the taxes have been paid thereon.

There seems to be no reason why the arrears for 1909 and 1910 should not be collected and your solicitor's advice should be followed in the matter.

Statement of Tax Arrears appears among the other statements.

Tax Arrears Register.

Tax arrears register was procured and all tax arrears from the year 1908 to 1913 were entered therein.

Tax arrears from 1914 will also be entered upon the return of the Roll.

The Treasurer shall add 10 per cent. to the arrears due in respect of any parcel of land on the 1st of May; but in the case of a municipality by the by-laws of which taxes are payable in bulk or by instalments with a percentage added for default. the Treasurer shall only add a further percentage, so that the whole addition shall amount to 10 per cent. of the arrears.

Your municipality has lost a great deal of money in not adding the before mentioned 10 per cent. and it will be for the Treasurer to promptly enter all tax arrears and add the percentage on the 1st of May. No payments should be received under any consideration without the interest is included.

Tax arrears amounting in all to over $19,000 are shown on the Balance Sheet at the Roll figures. No interest has been added thereto, as the Council may encounter difficulties in the collection thereof, so it is wiser not to include any for the purpose of the Balance Sheet.

Tax Arrears Reconciliation.

It was necessary to prepare a statement to find out the correct amount of tax arrears at the 31st December, 1914, as no correct ledger account had been kept with the tax collectors.

Tax Collectors deposit their collections into the bank to the credit of the particular years' account to which they refer. These deposits do not go at once to the credit of the municipality, and the practice is for transfers to be made from the tax collector's account to the general account, in sums of several hundred dollars. This means that there is a balance remaining for quite a period to the credit of the different tax rolls accounts.

The Treasurer naturally only gives credit in the Municipal Cash Book as the transfers are made and as will be seen from the attached statement that at the 30th of April, 1915, there was a balance in the bank's hands on the 1913 roll account of $270.55, and the 1914 roll account of $776.45.

It would be better that when transfers are made, they should cover the full amount standing to the credit of the tax account.

In future there will only be one bank account kept at any one time, and it will be closed out before a new account is opened, as upon the return of the Roll, the Treasurer receives all tax moneys, which he will deposit to the credit of General Town Account.

Tax Collectors' and Clerk's Duties.

The Provincial Municipal Auditor in his pamphlet states that "There are no duties devolving upon the Municipal official more important in results than those of the Collector of Taxes, yet they are often misunderstood, often neglected, and seldom receive effective supervision. Diligent collection and prompt return of taxes are important, clear and accurate accounts of moneys received and returned are equally important. A system of bookkeeping which may be simple and at the same time methodical and reliable is a protection to the Collector against unjust suspicion and possible financial loss.

The Clerk of every Municipality shall make a Collector's Roll or Rolls as may be necessary, containing columns for all information required by the Assessment Act to be entered therein by the Collector. In such Roll or Rolls he shall set down the name in full of every person assessed, the amount and particulars of assessment as finally revised, and in separate columns the amount for which each person is rated for "County Rate," "General Rate," "Special Rate," "Local Improvement Rate," "Public School Rate," "Separate School Rate," "Special Rate for School Debts," and other rates, the proceeds of which are required by law or by by-law to be kept distinct and accounted for separately. Rate for col-

lecting the principal or interest for the payment of debentures issued may be included in "General Rate." R.S.O. 1914, chap. 195, sec. 99.

Council of any city or town may by by-law provide that the Clerk shall set down in roll or rolls the name in full of every person assessed, and the assessed value of his real property and taxable income as finally revised, and the amount for which each person is chargeable. R.S.O. 1914, chap 195, sec. 99, s.s. 2.

Appended to every roll made up under subsection 2, there shall be a table setting forth the total amount of taxes to be collected, name and amount of each rate, and the aggregate proceeds. The Clerk is required to furnish to the Treasurer of the Municipality a copy of such table. R.S.O. chap. 195, sec. 99, s.s. 3.

The Clerk shall attach to the roll a certificate signed by him according to the following form:

"I do certify that the within (or 'annexed' or 'attached' as the case may be) Roll is the Collector's Roll prepared according to the provisions of the Assessment Act for (naming the Municipality or Ward) for the year," and shall deliver the roll so certified to the Collector on or before 1st October or such other date as may be prescribed by by-law of the Municipality. Sec. 95, chap. 23, 1904 (R.S.O. 1914, chap. 195, sec. 100).

When the Roll has been handed to the Collector, an account should be opened by the Treasurer in his Ledger, charging the Collector with the total amount of taxes levied upon his roll.

Upon receipt of his roll, Collector must call at least once on the person taxed at his usual place of business or residence if within the Municipality, and demand payment of taxes, or he shall give to such person a written or printed demand, or deliver or cause same to be delivered to him or for him at said place of business or residence, or upon the premises in respect to which the taxes are payable. In cities, towns and villages, may mail such notice if so authorized by by-law of the Municipality.

The Collector shall forthwith make or cause to be made an entry on his roll of the date of giving such demand or notice and person making such entry shall initial same. R.S.O. 1914, chap. 195, sec. 104, 105.

The Collector of every city, town and village is required to pay over to the Treasurer his collections weekly, and the Collector of a township must do so every two weeks. R.S.O. 1914, chap. 195, sec. 115.

Collector shall return his roll to Treasurer on or before the 14th December in each year or on such day in next year not later than 1st February as Council may appoint.

In case the Collector shall make default or neglect to collect any part of taxes within the required time, the Council may, by resolution, authorize the Collector or some other person to continue the levy and collection of unpaid taxes, but such resolution is not to affect the duty of the Collector nor the liability of his sureties. R.S.O. chap. 195, sec. 117.

The effect of Section 115 has been somewhat modified by Section 117. The interpretation of the latter Section which is generally accepted does not appear to be that intended by the Legislature. It is quite clear that it was not intended to relieve the Collector of any part of his duty. The power given to the Council is only to be used when there is no alternative, it was not expected that it would be annually and continuously exercised. By an improper exercise of this power, year after year, rolls have been allowed to remain in the hands of Collectors, until those for five years or more have accumulated. It is scarcely necessary to say that these

are unbusiness-like methods, which not only deprive the Corporation of the use of money due to it, but also render a proper audit of the collections by the local auditors practically impossible. Extension of time for payment is not always a kindness to the taxpayer, the addition of one year's tax to another creates a debt which would have been less burdensome if it had been met in instalments, furthermore we sometimes find that the tax of the man in easy circumstances is in arrear and responsible for delay in return of the roll, whilst the poor man's tax has been paid.

At or before the return of his roll every Collector shall make oath in writing that the date of every demand of payment or notice of taxes required by sections 107 or 108 and every transmission of statement and demand of taxes required by section entered by him in the roll has been truly stated therein. Every other person who has delivered or mailed a notice pursuant to Section 104, 106 or 108 shall in like manner at or before the return of the roll make oath that the date of the delivery or mailing of every such notice by him has been truly stated in the roll. Every such oath may be according to Form 10 and shall be written on or attached to the roll, and may be taken before the Treasurer or before any of the persons mentioned in Section 228. R.S.O. 1914, chap. 195, sec. 116.

If any of the taxes mentioned in the Collector's Roll remain unpaid and the Collector is not able to collect the same, he shall deliver to the Treasurer of his municipality an account of all taxes remaining unpaid and in such account shall show opposite to each assessment the reason why he could not collect the same by inserting in each case the words "Non-resident" or "Not sufficient property to distrain," or "Instructed by Council to return not collected," or as the case may be. He shall at the same time furnish the clerk of the municipality with a duplicate of such account, and the clerk (in cities "the treasurer") upon receiving the same shall mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year. R.S.O. 1914, chap. 195, sec. 119. Faithful observance of the provisions of this section would ensure prompt discovery of any errors made in the collector's returns. It appears, however, in many cases to have been ignored and it is surprising that it should be so. If the collector should omit to give credit on the roll for any payment to him, the account to the clerk and the notice by him to each ratepayer appearing to be in arrear would at once lead to the detection of such omission. Auditors should check the account sent to the clerk with the collector's roll and if they find that the provisions of this section have not been observed they should make to the council a special report of the facts.

Upon making oath before the treasurer that the sums mentioned in such account remain unpaid, and that he has not upon diligent inquiry been able to discover sufficient goods or chattels subject to distress under Section 109 whereon he could levy the same or any thereof, the collector shall be credited with the amount not realized. In cities and towns oath may be qualified, showing that in respect of vacant land collector has not attempted to distrain upon goods and chattels of the owner except upon such vacant land. R.S.O. 1914, chap. 195, sec. 121.

Minutes.

Procedure as adopted for Council Meetings under rule 26 calls for: "All motions shall be in writing and seconded before being debated or put from the chair, but motions to adjourn or go into committee of the whole may be made *viva*

voce. When a motion is seconded, it shall be read, or if *viva voce,* stated by the mayor before debate."

Few motions, if any, are made in writing and the clerk's duties are made more onerous by him having to take notes of verbal resolutions.

Resolutions should all be numbered and signed by the mover and seconder. Minutes will be written up word by word from the resolutions and the clerk will not have to draw on his imagination as to the wording of them.

Town Hall Leases.

Leases with the County and others were scrutinized and the rentals called for thereon were paid with the following exceptions:

John Rosevear, Office	$12.50
M. Fieldstein, Opera House	240.00
Geo. Plunkett, Esplanade	8.00
	$260.50

The former two items have since been paid; the latter is a wharf rental for the past eight years at a $1.00 a year.

Details of leases seen are shown hereunder:

Lessee.	Date.	Years to Run.	Annual Rental.
County	Jan. 2, 1906	15	$1,300 00
St. John's Lodge	Dec. 14, 1911	10	120 00
J. C. Rosevear	Dec., 1911		50 00
Geo. Plunkett	Sept. 1, 1900	15 (Wharf)	1 00
Sons of England	Dec. 31, 1911	10	47 00
I.O.O.F.	Dec. 19, 1911	10	73 00
M. Fieldstein	May 1, 1911	4	360 00

Poll Taxes.

Collection of these is left to the Chief of Police. Stubs of receipts issued by him were checked with the amounts paid over to the Town Treasurer and found correct. The Chief should be furnished with receipts in duplicate, numbered consecutively so that a carbon copy of the receipt may be retained.

Licenses.

Amounts called for on the stub attachments were compared with the Municipal Cash Book, and found correct.

Form of License is not good. They should be in duplicate and numbered consecutively.

Clerk should only issue license on production by the licensee of a Town Treasurer's receipt, showing that he had paid the money therefor.

Treasurer's Receipt.

Official Receipt form should be instituted. It should be in duplicate and numbered consecutively. These should be issued for all receipts of whatever nature. Cash Receipts appearing in the Cash Book can be compared with the receipts, and parties making payment should in all cases be given a receipt.

Harbor Tolls.

Harbor Tolls for the year as shown in the Harbor Master's book amounted to $876.49. The tolls charged in October and November amounting to $227.55 were not paid until 3rd March, 1915.

Mr. D. Rooney apparently does not turn his collections over promptly to the Town Treasurer and there appears to be some delay in making his collections. Hereafter it should be his endeavour to see that there is no time lost in collecting and paying over moneys to the Town. Heavy interest charges are now being paid on loans and all these small items deposited promptly will reduce this expense.

The Harbor Tolls book now used appears to have quite a history. It was first used in April 6th, 1847, by a private company, who, no doubt, owned the harbor at that time, and the entries made were in sterling. It was discontinued on June 30th, 1850, and 62 years later was put again to its former use by the Town Treasurer.

Collector's Receipt Summary.

Form of this receipt summary is attached and collections should be entered thereon so that the composition of all bank deposits may be known. In the case of payments made direct to the bank, the collector will obtain the information regarding the payees' names, roll numbers, and amounts, and enter them in the Receipt Summary in the same manner as if he collected them personally.

Fire Department.

Cheque is issued quarterly to the Fire Chief for $130.00 and is disbursed by him paying $10.00 to each of the thirteen firemen.

The Town Treasurer should obtain a receipt bearing the signatures of the firemen receiving the money.

Cheques.

Cheque is issued payable to the Treasurer to cover small items. He cashes it and as the parties receive payment they endorse on the back of the cheque. Where possible cheques should be issued direct to the payees.

The following cheques were paid by the bank but were not endorsed by the payees. The Treasurer is not responsible for this occurrence and the bank should see that the cheques are properly endorsed before they make payment:

Cheque No.	93	William Mutton	Jan. 5, 1914	$7 50
"	122	W. H. Floyd	Jan. 15, 1914	28 00
"	206	William Mutton	July 13, 1914	31 00
"	285	Register of Deeds	Aug. 10, 1914	8 10
"	355	Hospital	Sept. 21, 1914	200 00

Bills Payable.

Lists of Bills Payable Outstanding at 31st of December was obtained from the bank and verified. Accrued Interest thereon as computed by the bank amounts to $565.93. Statement exhibiting due dates, interest accruals and amount of notes is attached.

Original notes when renewed and replaced by other notes should be returned to the Municipality and not retained by the bank.

Insurance and Bonds.

Insurance Statement has been prepared showing the insurance in force at the 30th of April, 1915, on all Town properties.

Tax Collector, Mark Fisher, is bonded with the Imperial Guarantee Company for $5,000.00, and also gave a personal bond for $5,000.00.

Town Treasurer, Alexander Poe, is bonded with the London Guarantee for $5,000.00. The bond is held by the Bank of Toronto.

Insurance on the Town Hall amounts to $23,000.00 and the contents $1,000.00. The Council should go into the matter of Town Hall Insurance and satisfy themselves that the ratepayers are adequately covered against loss in case of fire.

Policy covering the old model school occupied by the Cyclone Woven Fence Company is held by the Town, the premium is paid by the Company and the insurance carried is $3,000.00.

Water and Electric Light.

Agreement with the Public Utilities Company was seen. It bears date of 5th October, 1908, and continues in force for a term of ten years.

Town pays $2,450.00 per annum for water and $40.00 extra for each additional hydrant installed. Schools, Town Hall and street sprinkling water is free.

Electric current is charged for as follows:

500 watt series Arc lamps $52.50 per annum.

50 candle power incandescent $15.00 per annum.

Council Chambers and other Town offices free.

Assessor's Roll.

Assessor's affidavit as called for by the Act was attached to the Roll and dated the 21st October, 1913.

Court of Revision Minutes under date of the 17th of November, 1913, were checked with the alterations made in the Roll.

Provincial Steel Company assessment was reduced from $25,000.00 to $3,750.00 No authority for this change appears in the Minutes of the Court of Revision.

Collector's Roll 1914.

Roll for 1914 was well prepared and the summary contained in the back thereof was correct. Additions and extensions were all in order, and the Clerk's certificate was attached.

Roll had not been returned by the Collector at the time of the audit.

Accounts Payable.

List of Accounts Payable as shown later, was prepared from the payments appearing in the Cash Book for 1915, but pertaining to 1914 accounts. This list amounted to $1,076.02. There was also due to the Cobourg Utilities $2,149.62, to Mark Fisher, Tax Collector $700.00 and to F. M. Field, Town Solicitor, $573.65.

Assessments.

Assessment Statement prepared from the yearly tax notices is exhibited to show the steady increase in the assessments for the past six years.

Tax Rate.

Tax Rate Statement also prepared from the tax notices is attached.

It looks from this statement that the Councils of former years did not care to raise the rate over 25 mills, and this may in a way account for the deficiency.

Auditors.

Auditors' Reports for the years 1910 to 1913 were gone over and the following extracts are given, to show that the auditors were aware of the condition of the tax rolls.

1910 Report. "We strongly recommend that all taxes be collected and roll be returned before the 31st December of each year."

1911 Report. "Your auditors find the sum of $17,500.00 taxes unpaid for the years 1909, 1910, and 1911, which we think is altogether unnecessary. We again urge that the taxes of each year be paid and the roll returned on or before the 31st of December of each year."

1913 Report. "We find that there are some $14,000 taxes still unpaid for the years 1912 and 1913, which we think should now be collected. We also again draw your attention to the appointment of a continuous audit for this town and also the proper and up-to-date methods of collecting and showing the amount and date of receiving all taxes."

It is evident that the Council did not act on these reports and see that there was an improvement made in the collection of taxes.

Auditors' duties are mainly defined in section 237, chapter 192, which states: "The Auditors shall examine and report upon all accounts affecting the corporation or any commission managing a public utility work, or relating to any matter under its control or within its jurisdiction for the year ended on the 31st day of December preceding their appointment."

This would include the tax rolls and apparently the Auditors did not in any year from 1910 to 1913 examine them. There is no evidence of any tax reconciliation statements and it is difficult to see how they could be aware of the correctness of the Collectors' returns. The question of remuneration must not be confused with, nor lessen, the responsibility of their official duties.

Laxity on the part of the auditors may absolve a bond company or bondsman from liability arising from a shortage in any official's accounts. Further, they assume a great deal of responsibility themselves.

In future the Collector's Roll should be diligently checked and reconciliation statements made similar to those shown hereafter.

Pamphlets prepared by the Provincial Municipal Auditor and entitled "Suggestions Touching the Duties of Auditors" have been furnished to all Municipalities in the Province. Excerpts from all the principal Acts dealing with Municipalities are contained therein and augmented by other valuable advice.

If local auditors would only take the trouble to read over this pamphlet they could readily see what duties are expected of them.

Auditors for the years 1910, 1911 and 1913 have emphasized in their report the necessity of a continuous audit. This appointment is made under section 233, chapter 192, and it will be the duty of the auditors so appointed at the end of every month, beginning with the first month in the year following that of their appointment, to examine and report upon all accounts affecting the corporation or relating to any matter under its control.

Pay Lists.

Pay Lists as presented to the Council for payments are not in good form. A number of entries are in pencil, lists are not totalled and certain small expense items, chiefly express, do not appear on the lists at all.

Council Pay Lists form is submitted herewith for use by the Clerk in listing the accounts to be presented before Council for payment.

Invoices as received are to be numbered in rotation and approved by the Superintendent of the department to which they refer. Clerk will prepare the pay list in ink or in typewriting. Finance Committee will show their approval by attaching their signatures in the place provided therefor, and the minutes will state: "That Council Pay list number (blank) of the amount of $....., which has been approved by the Finance Committee is passed in Council."

Town Clerk will hand the Pay List to the Treasurer, who will prepare his cheques therefrom, inserting on such list the cheque number against the accounts to be paid.

Fines and Fees.

Conviction record was compared with the Municipal Cash Book and the fines paid over were correctly entered therein.

Dog Licenses.

License tags to the number of 325 were purchased and of these 278 were issued. The balance was checked and found in the Treasurer's care.

Bitch tags should be purchased in a different pattern so that the difference in tax charge can be ascertained.

Estimates for the Year 1915.

Statement issued by the Town Council for 1915 to the ratepayers is included hereunder, so as to make this report as complete as possible.

It sums up the main difficulties, which they have to contend with, and the examination of the books justifies their assertions.

They are not only burdened with providing for a deficiency, due to lax financing on the part of former councils, but also have to make provision for the Ontario Government Tax and other new charges.

Ratepayers should heartily co-operate with them in their difficulties, and those that are in arrears on account of their taxes should endeavor to clear off their indebtedness at once.

Mayor's and Council's Statement to Ratepayers and Estimates for the Year 1915.

When the present Council took office at the beginning of the year it was found that the financial condition of the municipality was far from satisfactory. A deficit of some $14,000 was found to exist being carried along in the Bank of Toronto on notes bearing interest at 5½ per cent. This deficit has evidently been accumulated in the past four or five years and has been caused by several conditions.

1. The failure of the tax collectors to return their rolls at the time specified by statute.

2. The Collector's Rolls were not properly made up, due allowances not having been made for exemptions and uncollectable taxes.

3. The expenditure of money on the part of the Council, for which no provision was made in the estimates at the beginning of each respective year.

4. Interest paid on money borrowed from the bank on account of this deficit.

It is absolutely contrary to the intention of the statutes, besides being bad business, to have the finances of any year overdrawn. If such should be done it is the duty of the Council of the following year to provide for such overdraft in the estimates.

This has not been done and as a result the overdrafts of several years have accumulated to the amount above stated, and your present Council are in duty bound to assess the ratepayers of the present year for such an amount as will entirely clear up this deficit. But owing to the present state of trade, the many demands that are being made on the people on account of the war and other taxes that have to be levied, it was decided to only assess for part of the deficit. We have, therefore, added 3 mills on the dollar to produce the sum of $6,405.96 to reduce the floating debt and it is expected that next year's Council will do the same.

The Ontario Government has levied a direct tax of one mill on the dollar for war purposes and this amounting to the sum of $1,632.39, has to be collected this year.

The Counties Council requisition for the present year is $900 greater than last year and the requisition of the Public School Board is increased by $900, and the first collection for the Felt Factory Bonus is levied amounting to $835.32.

The Council of 1915 in justice to themselves feel that the increase of 5 mills on the dollar, representing a difference of 20 per cent. between 1915 and 1914 taxes, should be fully explained to the ratepayers and have, therefore, decided to publish the estimated receipts and expenditures for 1915. A careful examination of this will show that the present Council is in no way whatever responsible for the great increase in taxation. As a matter of fact the municipal rate for 1915 is less than 1914 as a result of a determination to cut down expenditure wherever possible. The increase is made as follows:

3 mills for reducing deficit.
1 mill for Ontario Government war tax.
1 mill to pay for increase on Public School.
Felt Factory Bonus and County Council requisition.

Assessments.

Separate School	$321,070 00	
Public School	1,855,456 00	
Total Assessment		$2,176,526 00

Exemptions.

British-Canadian Canners	$30,880 00	
Utilities Corporation	10,325 00	
		41,205 00
Total Assessment for municipal purposes.		$2,135,322 00

Conclusion.

Dealing with estimates and expenditures the Council should take special note of the section quoted here. "Except where otherwise provided by any Act, a corporation shall not incur any debt the payment of which is not provided for in the estimates for the current year, unless a by-law of the council authorizing it has been passed with the assent of the Electors."

Adding machine would be of great assistance in facilitating clerical duties. Additions of the Assessment Roll, Collector's Roll and other books could be accomplished much quicker and without mistakes if it was used correctly. One on trial in your office was of great benefit in the course of the audit, and shortened the work considerably.

Mr. Ewing, the Clerk, and Mr. Poe, the Treasurer, rendered every assistance possible to the progress of the audit and thanks are extended for their co-operation.

Condition of the books and improvement to the system have been dealt with in the report and statements have been prepared as fully as possible so as to convey to the ratepayers the condition of their finances.

Courtesy of Mayor Duncan and the Finance Committee was very much appreciated.

The foregoing report and attached statements are herewith respectfully submitted.

Henry Glover,
Municipal Auditor.

TOWN OF COBOURG.

Cash Balance Sheet at 31 December, 1914.

Current Liabilities.

Bank of Toronto		$29,565 93
Loans on notes	$29,000 00	
Accrued interest	565 93	
	$29,565 93	
Public School Board		207 70
Balance of requisitions	207 70	
Separate School Board		206 20
Levy in error By-law 835 and 883	206 20	
Accounts Payable		4,499 29
Cobourg utilities	2,149 62	
Mark Fisher, collector	700 00	
F. M. Field, town solicitor	573 65	
Sundry—per list	1,076 02	
	$4,499 29	
Reserve to cover tax abatements		2,500 00
		$36,979 12

Liquid Assets.

Bank of Toronto		$34 01
Balance current account	$34 01	
Tax Arrears		19,288 75
Year 1908	13 76	
" 1909	41 17	
" 1910	323 27	
" 1911	924 15	
" 1912	595 49	
" 1913	2,465 49	
" 1914	12,573 15	
John Dick & Co., Limited (1909-1910)	2,352 27	
	$19,288 75	
Rentals Unpaid		260 50
John C. Rosevear—Office	$12 50	
M. Fieldstein—Opera House	240 00	
Geo. Plunkett—Esplanade	8 00	
	$260 50	
Harbour Dues Unpaid		227 55
D. Rooney	$227 55	
Sinking Fund		200 00
Balance due on debenture No. 629	200 00	
Local Improvements—Sidewalks		3,392 35
By-law 1087 debentures sold 1915	3,392 55	
Deficit at 31 December, 1914		13,575 96
		$36,979 12

TOWN OF COBOURG.

Investment Balance Sheet at December 31, 1914.

Deferred Liabilities.

Public School Debentures		$26,000 00
By-law No. 835	$20,000 00	
" 883	6,000 00	
	$26,000 00	
Collegiate School Debentures		24,280 00
By-law No. 653	$2,000 00	
" 709	18,000 00	
" 709½	4,280 00	
	$24,280 00	
Local Improvement Debentures		24,398 84
By-law No. 723	$6,100 00	
" 724	5,100 00	
" 923	198 84	
" 968	1,000 00	
" 970	1,400 00	
" 994	1,800 00	
" 1026	3,100 00	
" 1053	5,700 00	
	$24,398 84	
General Town Debenture		152,700 00
Consolidated By-law No. 647	$144,000 00	
Bonus, John Dick, By-law No. 659	5,000 00	
Bonus Felt Co., By-law No. 1066	3,700 00	
	$152,700 00	
Portion of $10,000 Issue.		
Ratepayers' Investment in Public Works		111,168 95
		$338,547 79

Fixed Assets.

Public School		$42,000 00
Land	$10,000 00	
Building	30,000 00	
Equipment	2,000 00	
	$42,000 00	
Collegiate School		32,500 00
Land	$2,500 00	
Building	25,000 00	
Equipment	5,000 00	
	$32,500 00	
Local Improvements		24,398 84
Sewers and Walks—By-law No. 723	$6,100 00	
" " " 724	5,100 00	
" " " 923	198 84	
" " " 968	1,000 00	
" " " 970	1,400 00	
" " " 994	1,800 00	
" " " 1026	3,100 00	
" " " 1053	5,700 00	
	$24,398 84	
Town Properties		216,000 00
Town Hall	$100,000 00	
Harbor	100,000 00	
Market Square and building	4,500 00	
Fire Hall	2,800 00	
Teamsters' houses	1,200 00	
Lumber yard and barn	600 00	
Stables and yard	300 00	
Victoria Park—17 lots	1,700 00	
Covert land	2,000 00	
Water Front lots	250 00	
Beach—Third and Hibirina	2,500 00	
Gravel Pit, Stuart St.	150 00	
	$216,000 00	
Equipments		8,400 00
Fire Brigade	$5,000 00	
Horses and street appliances	3,400 00	
	$8,400 00	
Sinking Fund		15,248 95
Bonus, John Dick, By-law No. 659	$3,071 41	
Collegiate School, By-law No. 653	719 62	
" " 709	5,449 09	
" " 709½	1,294 18	
Public School, " 835	3,350 48	
" " 883	1,145 44	
Total required	$15,030 22	
Surplus fund	218 73	
	$15,248 95	
		$338,547 79

TOWN OF COBOURG.

Receipts and Expenditures for the Year Ending 31 December, 1914.

Receipts on 1913 Account.

1911 taxes	$150 00	
1912 taxes	2,300 00	
1913 taxes	8,100 00	
1913 harbour tolls	391 13	
1913 sidewalk debentures, by-law 1053	6,742 26	
Asbestos shingles sold English Church	65 70	
		$17,749 09

Receipts on 1914 Account.

1914 taxes	$47,850 00	
Poll and dog taxes	469 00	
Rents	1,684 42	
Liquor licenses	2,044 70	
Other licenses	442 00	
Receipts in Public School account	477 63	
Loans and renewals	54,000 00	
Ferry rental	2,500 00	
Proceeds of sale of part of bonus debentures	3,700 00	
Fines and costs	262 17	
Counties' share of coal purchased	436 96	
Counties' share of cost of reception of the Duke of Connaught	163 97	
Harbour tolls on account	651 44	
Other receipts	198 42	
		$114,880 71
Balance at 31st December, 1913		477 12
		$133,106 92

Expenditures on 1913 Account.

Bills payable	$27,500 00	
Interest	378 65	
Utilities corporation	2,153 48	
Printing and advertising	215 95	
Light	66 94	
Streets	72 35	
Sundries	34 34	
		$30,421 71

Expenditures on 1914 Account.

Salaries and allowances		$3,690 34
Ben Ewing, salary	$600 00	
Ben Ewing, allowances	260 90	
Poe, A., $600; D. Rooney, $400	1,000 00	
Wood and Armour, $769.46; Campbell, $450	1,219 44	
Crosgrew, $240; auditors, $60	300 00	
R. Allan, $310	310 00	
	$3,690 34	
Printing and Stationery:		882 35
Star, $184.28; World, $226.69	$410 97	
Post, $248.64; typewriter, $125.87	374 51	
Stationery, $89.92; sundries, $6.95	96 87	
	$882 35	
Public Buildings		2,003 12
Insurance	$480 10	
Heating buildings	910 34	
Lighting buildings	157 29	
Care of buildings	455 39	
	$2,003 12	

Fire Protection:		$2,682 86
Rent of hydrants	$1,417 50	
Firemen's salaries and insurance	635 00	
Repairs and new equipment	321 06	
Share of team and work	280 30	
Sundries	29 00	
	$2,682 86	
Street lighting		2,016 75
Damages and Law Costs:		165 00
F. M. Field, salary	$100 00	
I. B. Clark, two opinions	40 00	
Mr. Carr, damages	25 00	
	$165 00	
Street Account:		6,640 52
Pay rolls	$4,162 51	
Broken stone	520 50	
Horse	250 00	
Feed, etc.	849 95	
Jex culverts	821 00	
Sundries	81 60	
Crossings and lumber	839 79	
Repairs	122 54	
Scraper	123 23	
Valves	84 15	
Trees and park	149 84	
Sundries	245 38	
	$8,250 49	
Deduct for watering street and other work	1,609 97	
	$6,640 52	
Charity		634 60
Debenture Redemption:		11,248 44
Nos. 116 to 124 inclusive (consolidated)	$4,500 00	
No. 493, $800.00; No. 513, $600.00 (sewers)	1,400 00	
Nos. 585, 592, 598, 603, 613, 618, 619, 624	5,348 44	
	$11,248 44	
Debenture Interest:		9,570 53
Consolidated debt	$5,855 00	
Dick Ridout, bonus	200 00	
High School	971 20	
Public School	980 00	
Public School, assumed by town	170 00	
20 year sewer	504 00	
Short date sidewalk and sewer	890 33	
	$9,570 53	
Discounted notes paid and renewed		25,000 00
Interest upon discounts		615 92
Public School Board		9,562 87
Market		75 48
Board of Health		176 65
Harbour		322 26
Patriotic fund		778 88
Collegiate Institute		6,600 00
Separate School Board		1,500 00
Street watering		1,150 00
Miscellaneous		139 79
Local improvements which will be paid by the issue of debentures		3,412 95

County rates		$4,305 96
Administration of Justice		2,029 25
F. D. Boggs	$800 00	
I. C. Ruse	600 00	
W. Rowike	576 00	
Constables	53 25	
	$2,029 25	
Incidentals:		1,716 64
Election—Local Option	$119 59	
Felt bonus	93 00	
Band grant	255 00	
Library grant	100 00	
Expenses—Delegates	251 50	
Sundries	201 05	
Reception of Duke of Connaught	696 50	
	$1,716 64	
Helm bequest		405 50
Covert land purchased		522 75
On account of funds disbursed—felt bonus		3,700 00
Sinking fund		1,101 79
Balance at 31st December, 1914		34 01
		$133,106 92

TOWN OF COBOURG.

Balance Sheet (Condensed) at 31st December for the Years 1909 to 1914.

Assets.	1909.	1910.	1911.	1912.	1913.	1914.
Cash in bank	$411 79	$96 63	$437 42	.....	$477 12	$34 75
Tax arrears	15,025 00	15,771 00	18,300 00	$16,815 28	14,325 00	16,788 75
Local improvement advances	5,504 00	6,957 41	4,342 71	4,916 00	6,902 82	3,392 35
Sundry accounts receivable	1,525 55	110 45	1,376 00	486 33	300 00	688 05
	$22,466 34	$22,935 49	$24,456 13	$22,217 61	$22,004 94	$20,903 16
Deficit	.....	.....	1,602 85	3,605 03	8,827 63	13,575 96
	$22,466 34	$22,935 49	$ 26,058 98	$25,822 64	$30,832 57	$34,479 12
Liabilities.						
Bank overdraft	.....	.....	.....	$9 64	.....	.....
Bank loans	$19,000 00	$19,000 00	$24,000 00	$25,000 00	$27,500 00	$29,000 00
Interest accrued on loans	220 00	200 00	340 00	.....	.....	565 93
Public School Board	286 29	191 00	318 98	813 00	432 94	207 70
Sinking fund	501 79	1,604 00	800 00	.....	.....	.....
Sundry accounts payable	821 02	710 00	600 00	.....	756 67	2,555 87
Utilities corporation	.....	.....	.....	.....	2,142 96	2,149 62
	$20,829 10	$21,705 00	$26,058 98	$25,822 64	$30,832 57	$34,479 12
Surplus	1,637 24	1,230 49	.....	.....	.....	.....
	$22,466 34	$22,935 49	$ 26,058 98	$25,822 64	$30,832 57	$34,479 12

TOWN OF

REPORT TO THE BUREAU OF INDUSTRIES OF

	No. of By-law.	Original Amount of Debt.	Date when Issued or Contracted.	Unsold 31 Dec., 1914.	No. of Debentures.
Consolidated	547	$200,000 00	1 July, 1893	.....	400
"	556	.....	15 Nov., 1893	.....	...
"	568	.....	1 Jan. 1895	.....	...
"	647	.....	1 June, 1899	.....	...
Bonus, John Dick	659	5,000 00	1 July, 1901	.....	10
High School	653	2,000 00	1 Nov., 1899	.....	4
" "	709	18,000 00	15 June, 1901	.....	36
" "	709½	4,280 00	1 July, 1903	.....	7
					1
Public School	835	20,000 00	1 July, 1906	.....	20
" "	883	6,000 00	1 Nov., 1907	.....	6
Bonus, Felt Co.	1066	10,000 00	18 Dec., 1914	$6,300	18
		$265,280 00			

Local Improvement Debentures.

Western sewers	723	$13,877 64	1 Jan., 1902	.....	20
Eastern sewers	724	11,482 76	1 Jan., 1902	.....	20
Walks and sewers	923	849 44	1 Dec., 1909	.....	8
" "	945	4,563 75	1 Feb., 1910	.....	5
" "	968	4,804 09	4 April, 1911	.....	7
" "	970	2,199 20	1 May, 1911	.....	10
" "	994	4,342 71	5 Feb., 1912	.....	7
" "	1026	4,915 00	31 Mar., 1913	.....	7
" "	1053	6,942 26	5 Feb., 1914	.....	6
		$53,976 85			

COBOURG.

THE DEBENTURE DEBT, 31 DECEMBER, 1914.

Amount of each Debenture.	Rate of Int.	Amount of Principal Paid in 1914.	Amount of Interest Paid in 1914.	Balance of Principal Unpaid at 31 Dec., 1914.	Amount of Sink. Fund Levied in 1914.	Sink. Fund on Hand or Invested up to 31 Dec., 1914.
$500 00	4%	$4,500 00	$5,855 00	$144,000 00	.....	.....
.....	and	.....	.....	.....	.....	.....
.....	4¼%	.....	.....	.....	.....	.....
.....		.....	.....	.....	.....	.....
500 00	4%	.....	200 00	5,000 00	167 91	3,071 41
500 00	4%	.....	80 00	2,000 00	35 70	719 62
500 00	4%	.....	720 00	18,000 00	321 30	5,449 09
500 00	4%	.....	171 20	4,280 00	76 31	1,294 18
780 00	4%					
1,000 00	4¼%	.....	850 00	20,000 00	356 50	3,350 48
1,000 00	5%	.....	300 00	6,000 00	144 07	1,145 44
Unequal	5%	.....	.....	3,700 00	.....	.....
			(Surplus Fund)			218 73
		$4,500 00	$8,176 20	$202,980 00	$1,101 79	$15,248 95

Unequal	4%	$800 00	$276 00	$6,100 00
Unequal	4%	600 00	228 00	5,100 00
$106 18	4½%	93 04	13 14	198 84
Unequal	4½%	1,000 00	45 00	.....
"	4½%	1,000 00	90 00	1,000 00
"	4½%	200 00	72 00	1,400 00
"	4½%	900 00	121 50	1,800 00
"	4½%	900 00	180 00	3,100 00
"	5½%	1,242 26	381 83	5,700 00
		$6,735 30	$1,407 47	$24,398 84

TOWN OF COBOURG.

Debenture Debt, 31 December, 1914.

Purpose.	Year When Due.	Principal Payable 30 June.	Interest Payable 30 June.	Interest Payable 31 Dec.	Total Annual Payment.
Consolidated By-law 647	1915	$4,500 00	$2,880 00	$2,790 00	$10,170 00
	1916	4,500 00	2,790 00	2,700 00	9,990 00
	1917	5,000 00	2,700 00	2,600 00	10,300 00
	1918	5,000 00	2,600 00	2,500 00	10,100 00
	1919	5,500 00	2,500 00	2,390 00	10,390 00
	1920	5,500 00	2,390 00	2,280 00	10,170 00
	1921	6,000 00	2,280 00	2,160 00	10,440 00
	1922	6,000 00	2,160 00	2,040 00	10,200 00
	1923	6,500 00	2,040 00	1,910 00	10,450 00
	1924	6,500 00	1,910 00	1,780 00	10,190 00
	1925	7,000 00	1,780 00	1,640 00	10,420 00
	1926	7,500 00	1,640 00	1,490 00	10,630 00
	1927	8,000 00	1,490 00	1,330 00	10,820 00
	1928	8,000 00	1,330 00	1,170 00	10,500 00
	1929	8,500 00	1,170 00	1,000 00	10,670 00
	1930	9,000 00	1,000 00	820 00	10,820 00
	1931	9,500 00	820 00	630 00	10,950 00
	1932	10,000 00	630 00	430 00	11,060 00
	1933	10,500 00	430 00	220 00	11,150 00
	1934	11,000 00	220 00	.....	11,220 00
		$144,000 00	$34,760 00	$31,880 00	$210,640 00
Dick Bonus By-law, 659	1920	$5,000 00	$100 00	$100 00	
Felt Bonus By-law, 1066	1934	10,000 00	250 00	250 00	
High School By-law, 653	1929	2,000 00	485 60	485 60	
High School By-law, 709	1931	22,280 00			
Public School By-law, 835	1936	20,000 00	575 00	575 00	
Public School By-law 883	1932	6,000 00			
		$209,280 00			
Less Felt Bonus Debs. unsold		6,300 00			
		$202,980 00			
Less Sinking Fund		15,248 95			
		$187,731 05			

TOWN OF COBOURG.

Annual Levies Required for Redemption of Local Improvement Debentures from 31 December, 1914.

Date when due.	No. of By-law.	No. of Debentures.	Debenture Principal.	Yearly Principal.	Debenture Interest.	Yearly Interest.
1 Jan., 1916.....	723	494	$800 00		$244 00	
	724	514	600 00		204 00	
	923	586	97 23		8 95	
	968	594-9	1,000 00		45 00	
	970	604	200 00		63 00	
	994	614	900 00		81 00	
	1026	620	1,000 00		139 50	
	1053	625-6	1,300 00		313 50	
				$5,897 23		$1,098 95
1 Jan., 1917.....	723	495	$800 00		$212 00	
	724	515	700 00		180 00	
	923	587	101 61		4 57	
	970	605	200 00		54 00	
	994	615-6	900 00		40 50	
	1026	621	1,000 00		94 50	
	1053	627	1,400 00		242 00	
				5,101 61		827 57

Date when due.	No. of By-law.	No. of Debentures.	Debenture Principal.	Yearly Principal.	Debenture Interest.	Yearly Interest.
1 Jan., 1918.....	723	496	$800 00		$180 00	
	724	516	700 00		152 00	
	970	606	200 00		45 00	
	1026	622-3	1,100 00		49 50	
	1053	628	1,500 00		165 00	
				$4,300 00		$591 50
1 Jan. 1919.....	723	497	$900 00		$148 00	
	724	517	700 00		124 00	
	970	607	200 00		36 00	
	1053	629	1,500 00		82 50	
				3,300 00		390 50
1 Jan., 1920.....	723	498	$900 00		$112 00	
	724	518	800 00		96 00	
	970	608	300 00		27 00	
				2,000 00		235 00
1 Jan., 1921.....	723	499	$900 00		$76 00	
	724	519	800 00		64 00	
	970	609	300 00		13 50	
				2,000 00		153 50
1 Jan., 1922.....	723	500	$1,000 00		$40 00	
	724	520	800 00		32 00	
				1,800 00		72 00
Total				$24,398 84		$3,369 02

TOWN OF COBOURG.

Short Date Local Improvement Debentures at 31 December, 1914.

Date when due.	No. of By-law.	No. of Debentures.	Debenture Principal.	Yearly Principal.	Debenture Interest.	Yearly Interest.
1 Jan., 1916.....	923	586	$97 23		$8 95	
	968	594-9	1,000 00		45 00	
	970	604	200 00		63 00	
	994	614	900 00		81 00	
	1026	620	1,000 00		139 50	
	1053	625-6	1,300 00		313 50	
				$4,497 23		$650 95
1 Jan., 1917.....	923	587	$101 61		$4 57	
	970	605	200 00		54 00	
	994	615-6	900 00		40 50	
	1026	621	1,000 00		94 50	
	1053	627	1,400 00		242 00	
				3,601 61		435 57
1 Jan., 1918.....	970	606	$200 00		$45 00	
	1026	622-3	1,100 00		49 50	
	1053	628	1,500 00		165 00	
				2,800 00		259 50
1 Jan., 1919.....	970	607	$200 00		$36 00	
	1053	629	1,500 00		82 50	
				1,700 00		118 50
1 Jan., 1920.....	970	608	$300 00		$27 00	
				300 00		27 00
1 Jan., 1921.....	970	609	$300 00		$13 50	
				300 00		13 50
Total.....				$13,198 84		$1,505 02

TOWN OF COBOURG.

Amount that Should be Standing to the Credit of the Sinking Fund Account at 31 December, 1914.

By-law No.	Date of Deposit.	Amount of Annual Deposit.	Years.	Total to Last Deposit Date.	Accrued Interest to 31 Dec.
659	1 Jan., 1902	$167 91	14	$3,071 41	
653	1 Nov., 1900	35 70	15	714 86	$4 76
709	1 July, 1902	321 30	13	5,342 25	106 84
709½	1 July, 1902	76 31	13	1,268 81	25 37
835	1 July, 1907	356 50	8	3,284 79	65 69
883	1 Nov., 1908	144 07	7	1,137 86	7 58
				$14,819 98	
	Accrued interest			210 24	
		$1,101 79		$15,030 22	$210 24

Amount that is Standing to the Credit of the Sinking Fund Account at 31 December, 1914.

By-law No.	Debenture No.	Value.	Interest Rate.	Maturity Date.	Accrued Interest to 31 Dec.
835	534	$1,000 00	4¼%	1 July, 1936	
835	535	1,000 00	4¼%	1 July, 1936	
835	536	1,000 00	4¼%	1 July, 1936	
883	564	1,000 00	5 %	1 Nov., 1932	
883	565	1,000 00	5 %	1 Nov., 1932	
883	566	1,000 00	5 %	1 Nov., 1932	
883	567	1,000 00	5 %	1 Nov., 1932	
883	568	1,000 00	5 %	1 Nov., 1932	
883	569	1,000 00	5 %	1 Nov., 1932	$50 00
1026	620	1,000 00	4½%	1 Jan., 1916	
1026	621	1,000 00	4½%	1 Jan., 1917	
1026	622	700 00	4½%	1 Jan., 1918	
1026	623	400 00	4½%	1 Jan., 1919	
1066	634	1,000 00	5 %	1 June, 1934	25 00
1053	629	1,500 00	5½%	1 Jan., 1919	
Total debentures held..		$14,600 00			$75 00
Accrued interest thereon		75 00			
Bank balance Sinking Fund		773 95			
		$15,448 95			
Less amount unpaid, Deb. 629		200 00			
		$15,248 95			

Actual Sinking Fund Account at 31 December, 1914	$15,248 95
Necessary Sinking Fund Account at 31 December, 1914	15,030 22
Surplus at 31 December, 1914	$218 73

TOWN OF COBOURG.

Sinking Fund Bank Account for Year 1914.

			Dr.	Cr.
To Balance in bank 1 January, 1914			$1,316 07	
" Interest on coupons, 1 May, 1914, By-law 883			149 25	
" Interest on balance, 31 May, 1914			6 17	
" Interest on coupons, 2 July, 1914, By-law 835			63 45	
" Interest on coupons, 2 Nov., 1914, By-law 883			149 25	
" Interest on balance, 30 Nov., 1914			3 67	
" Annual Deposit, By-law 659,	14 Dec., 1914	$167 91		
653,	14 Dec., 1914	35 70		
709,	14 Dec., 1914	321 30		
709½,	14 Dec., 1914	76 31		
835,	14 Dec., 1914	356 50		
883,	14 Dec., 1914	144 07		
			1,101 79	
" Interest on coupons, 2 Jan., 1914, By-laws 835, 1026, 1053			284 30	
By Purchase Deb. 629, 14 Dec., 1914, By-law 1053				1,300 00
" Purchase Deb. 634, 14 Dec., 1914, By-law 1066				1,000 00
" Balance in bank, 31 Dec., 1914				773 95
			$3,073 95	$3,073 95
To Balance in bank, 31 Dec., 1914			773 95	
By Interest deposit not shown in pass book until January, 1915				284 30
" Bank balance per certificate				489 65
			$773 95	$773 95

TOWN OF COBOURG.

Insurance in Force 30 April, 1915.

Policy No.	Name of Company	Term of Years.	Premium.	Expiry Date.	Amount of Insurance	Insured. Town Hall	Hall Contents	Fire Hall	Fire Equipment	Sundry	
72,866	Queen City	1	$9 75	Feb. 6, 1916	$975 00	.....	.....	.....	.....	$975 00	Teamsters' houses and stables
5,112,571	Northern	3	12 00	Aug. 5, 1916	400 00	.....	.....	.....	.....	400 00	Light house and contents.
8,789,263	Phoenix	1	8 85	July 1, 1915	600 00	.....	.....	.....	.....	600 00	Wharf store houses.
1,002,984	Equity.	3	18 00	Oct. 21, 1916	900 00	.....	.....	.....	.....	900 00	Stable contents and horses.
203,255	Merchants	3	22 00	Nov. 13, 1915	2,000 00	.....	.....	$2,000 00	.....	.....	
0,284,688	Royal	1	8 25	July 7, 1915	1,500 00	.....	.....	.....	$1,500 00	.....	
5,112,553	Northern	3	15 22	Feb. 5, 1916	1,300 00	.....	.....	.....	1,300 00	.....	
8,789,446	Phoenix	1	8 40	Aug. 1, 1915	1,500 00	.....	.....	.....	.....	1,500 00	Market buildings.
151,861	Mount Royal	1	75 00	June 2, 1915	6,000 00	$6,000 00	.....	.....	.....	.....	
227,254	Merchants	1	37 50	July 10, 1915	3,000 00	3,000 00	.....	.....	.....	.....	
226,484	Merchants	1	37 50	July 10, 1915	3,000 00	2,000 00	$1,000 00	.....	.....	.....	
225,344	Anglo-American ..	1	62 50	July 8, 1915	5,000 00	5,000 00	.....	.....	.....	.....	
184,678	Gore Mutual	1	50 00	July 8, 1915	4,000 00	4,000 00	.....	.....	.....	.....	
78,898	Hamilton	1	37 50	July 8, 1915	3,000 00	3,000 00	.....	.....	.....	.....	
B21,409	Imperial Guar'tee.	1	115 00	Feb. 8, 1916	1,000 00	.....	.....	.....	.....	1,000 00	Firemen (13).
04,038	Imperial Guar'tee.	1	37 50	May 22, 1915	5,000 00	.....	.....	.....	.....	5,000 00	Tax collector, Mark Fisher.
	Mark Fisher—Personal bond.			Return of roll.	5,000 00	.....	.....	.....	.....	5,000 00	Tax collector.
027,338	London Guarantee	1	20 00	July 1, 1915	5,000 00	.....	.....	.....	.....	5,000 00	Treasurer, Alex. Poe.
425,001	North British....	1	39 60	Oct. 28, 1915	3,000 00	(Premium paid by company)				3,000 00	Old model school occupied by Cyclose Woven Fence Co.
					52,175 00	23,000 00	1,000 00	2,000 00	2,800 00	23,375 00	

TOWN OF COBOURG.

PUBLIC SCHOOL.

Cash Abstract for the Year 1914.

Receipts.

January 1, balance from 1913 account		$432 94
F. M. Field, refund of overcharge in insurance		4 00
W. H. Floyd, refund of overcharge paid La Lo Mfg. Co.		6 00
I. Halliday, old iron		2 00
Ontario Government		465 63
Grant to Public School	$439 87	
Grant to Kindergarten	25 76	
	$465 63	
Requisition on Town Council		8,860 00

Expenditure.

Teachers' Salaries		$7,437 25
I. G. Orr	$966 00	
G. Anderson	710 00	
C. Gummow	710 00	
Miss White	146 00	
Miss Torrey	245 00	
Miss Reynar	333 00	
Miss Platt	542 00	
Miss Green	542 00	
Miss McCaughy	558 00	
Miss Olive Thompson	509 00	
Miss Lorraine Thompson	168 00	
Miss Feir	542 00	
Miss Salisbury	258 00	
Miss Floyd	468 00	
F. I. Haylock	216 00	
Miss Ewing	188 00	
Miss Rowe	206 25	
Bruce C. Platt	130 00	
	$7,437 25	
Other salaries		640 00
I. Halliday, caretaker	540 00	
A. Poe, secretary-treasurer	100 00	
	$640 00	
Fuel		454 65
Thompson MacDonald, coal	177 78	
E. A. Duncan, coal	274 37	
Sundries	2 50	
	$454 65	
Care of Property		532 13
Geo. Bond	102 75	
Martin, Jex & Co.	88 25	
La Lo Mfg. Co.	33 35	
A. D. Throop	52 68	
I. H. Helm	65 31	
I. W. Gillard	45 62	
Isaac Crozier	20 00	
Sundries	124 17	
	$532 13	

School Supplies		$169 84
Atlas Relief Map Co.	$57 50	
T B. Lapp	22 25	
I. G. Nichols	82 26	
Sundries	7 83	
	$169 84	
Sundries		170 25
Utilities, $37.50; on account of taxes, $16.80	54 30	
Ambulance Association, $15.35; D. Denton, $12.50	27 85	
Wilson Bros, $8.50; registrar, $7.00	15 50	
F. D. Boggs, $34.75; sundries, $37.85	72 60	
	$170 25	
Interest paid bank for advances		158 75
Balance on hand on December 31, 1914		207 70
		$9,770 57

TOWN OF COBOURG.

PUBLIC SCHOOL.

INSURANCE IN FORCE, 30 APRIL, 1915.

Policy No.	Name of Company.	Term of Years.	Premium.	Expiry Date.	Amt. of Insurance.	Insured. Building.	Insured. Contents.
5,112,572	Northern	3	$13 00	September 7, 1916	$2,000 00	$2,000 00	.....
20,011	Ontario	3	13 00	September 7, 1916	2,000 00	1,700 00	$300 00
A170,766	Queen	3	26 00	September 7, 1916	4,000 00	3,200 00	800 00
4,539,718	Guardian	3	22 75	September 7, 1916	3,500 00	3,100 00	400 00
419,176	Caledonian	3	16 25	September 7, 1916	2,500 00	2,100 00	400 00
5,743,939	Norwich Union	3	16 25	September 7, 1916	2,500 00	2,100 00	400 00
10,162,932	Liverpool & London	3	16 25	September 7, 1916	2,500 00	2,100 00	400 00
			$123 50		$19,000 00	$16,300 00	$2,700 00

TOWN OF COBOURG.

COLLEGIATE INSTITUTE.

Cash Abstract for the Year 1914.

Receipts.

Ontario Government Grant—General	$1,436 63
Ontario Government Grant—Cadets	50 00
Dominion Government Grant—Cadets' Uniforms	80 00
County Municipal Grant	1,436 63
County Maintenance Grant	2,736 63
Town on Requisition	6,500 00
School Fees for Tuition	1,391 75
Examination Fees	92 00
Sundry	7 30
	$13,730 94
Bank Balance, January 1, 1914	2,688 57
	$16,419 51

Payments.

Teachers' Salaries	$9,347 50
Caretaker	480 00
Cadets' Uniforms	432 00
Equipment	206 83
Supplies and Stationery	147 56
Insurance	78 00
Maintenance	213 91
Heat	329 51
Light and Water	38 37
Advertising	27 17
Examinations	224 74
Secretary's salary	50 00
	$11,575 59
Bank Balance, December 31, 1914	4,843 92
	$16,419 51

TOWN OF COBOURG.

COLLEGIATE INSTITUTE.

Bank Reconciliation at 31 December, 1914.

To bank balance, 1st Jan., 1914 (per auditor's report)		$2,688 57	
To bank deposits for year (per cash book)		13,730 94	
By cheques issued for year (per cash book)		.....	$11,575 59
By bank balance 31st Dec., 1914		.....	4,843 92
		$16,419 51	$16,419 51
To bank balance, 31st December, 1914 (per cash book)		$4,843 92	
By bank balance, 31st December, 1914 (per pass book)		.....	4,876 28
To outstanding cheques	$19 83		
To outstanding cheques	3 90	23 73	
To difference in balance, 1 January, 1914		8 63	
		$4,876 28	$4,876 28

Bank Reconciliation at 1st January, 1914.

To bank balance (per auditor's report)		$2,688 57	
By bank balance (per pass book)		.....	2,883 63
To outstanding cheques, paid January, 1914	$4 34		
" " " " "	25 47		
" " " " "	47 81		
" " " " "	91 56		
" " " " "	17 25		
		186 43	
To difference in balance, 1st Jan., 1914		8 63	
		$2,883 63	$2,883 63

TOWN OF COBOURG.

COLLEGIATE INSTITUTE.

INSURANCE IN FORCE, 30 APRIL, 1915.

Policy. No.	Name of Company	Term. of Years.	Premium.	Expiry Date.	Amount of Insurance.	Building.	Contents.	Sundry	
419,785	Caledonian	3	$13 00	Feb. 6, 1917	$2,000 00	$500 00	$1,500 00	.....	
419,712	Caledonian	3	6 50	Jan. 17, 1917	1,000 00	1,000 00	.....	.....	
225,347	Anglo-American	3	9 75	Sep. 11, 1917	1,500 00	.....	1,500 00	.....	
225,342	Anglo-American	3	7 50	July 7, 1917	1,000 00	1,000 00	.....	.....	
402,634	Waterloo	3	3 75	Feb. 6, 1917	500 00	500 00	.....	.....	
10,766,128	Sun	3	11 25	Feb. 6, 1917	1,500 00	1,500 00	.....	.....	
109	Home	3	3 75	Apr. 1, 1916	500 00	.....	.....	500 00	Cadet rifles, etc.
O. 316,772	Royal	3	6 50	Aug. 28, 1917	1,000 00	1,000 00	.....	.....	
6,223,356	Norwich Union	3	9 75	Feb. 6, 1917	1,500 00	1,500 00	.....	.....	
586	Aetna	3	6 50	Jan. 18, 1917	1,000 00	1,000 00	.....	.....	
826,270	British-American	3	6 50	Jan. 18, 1917	1,000 00	1,000 00	.....	.....	
M. 4,541,881	Guardian	3	13 00	July 7, 1917	2,000 00	2,000 00	.....	.....	Pol. not seen.
			$97 75		$14,500 00	$11,000 00	$3,000 00	$500 00	

TOWN OF COBOURG.

Mark Fisher Account at 30 April, 1915.

By salary as tax collector for year 1912		$300 00
" " " " " 1913		300 00
" " " " " 1914		300 00
By postage and stationery for year 1913 and 1914 (estimate)		30 00
To cash paid him on account, 7 May, 1913	$200 00	
" " " " 8 March, 1915	100 00	
" " " " 23 March, 1915	200 00	
To cash retained out of tax collections, 1912 roll	*213 89	
" " " " " 1913 roll	44 86	
" " " " " 1914 roll	256 48	
By balance owing by Mark Fisher at 30 April, 1915	.....	85 23
	$1,015 23	$1,015 23

TOWN OF COBOURG.

Harbour Fees Account for the Year 1914.

Fees per Record Book.		*Cash Paid to Town.*	
1914.		1914.	
May	$121 60	June 29	$111 60
June	40 45	Sept. 24	50 45
July	104 70	Sept. 24	94 20
August	203 63	Nov. 5	205 02
		Nov. 16	9 11
September	178 56	Dec. 8	178 56
October and November	227 55	March 3, 1915	227 50
	$876 49		$876 44

Bank Reconciliation, 31 December, 1914.

To bank balance, per cash book 20		$34 01	
To outstanding cheques 133	$3 40	.....	.....
" " " 534	68 00	.....	.....
" " " 547	5,032 93	.....	.....
" " " 548	6,748 44	.....	.....
" " (Public school) 618	4 00	.....	.....
		11,856 77	.....
By bank balance per pass book		.....	$11,890 78
		$11,890 78	$11,890 78

TOWN OF COBOURG.

Bank Certificate.

We hereby beg to certify that the balances at credit of the following accounts of the town of Cobourg as at the close of 31st of December, 1914, according to the books of the bank are as follows:—

General account	$11,890 78
Sinking fund account	489 65
A. J. Armstrong, treasurer Cobourg Collegiate Institute	4,876 28

Also, we held on that date town debentures to the value of $14,600 00 for safekeeping on account of the sinking fund.

Yours truly,
(Sgd.) E. W. Hargraft, *Manager.*

(*Corrected in additional report.)

TOWN OF COBOURG.

List of Debentures Held by the Bank of Toronto for Safekeeping for the Town of Cobourg Sinking Fund Account at December 31st, 1914.

Number.	By-law No.	Amount.
534	835	$1,000 00
535	835	1,000 00
536	835	1,000 00
564	883	1,000 00
565	883	1,000 00
566	883	1,000 00
567	883	1,000 00
568	883	1,000 00
569	883	1,000 00
620	1026	1,000 00
621	1026	1,000 00
622	1026	700 00
623	1026	400 00
629	1053	1,500 00
634	1066	1,000 00
		$14,600 00

Bills Payable with Accrued Interest Thereon, Held by the Bank of Toronto as on December 31st, 1914.

1914.	Amount.	Due.	Interest.
July 9	$12,000 00	Jan. 12, 1915	$316 43
July 21	2,000 00	Jan. 20, 1915	49 12
Aug. 13	2,000 00	Feb. 15, 1915	42 19
Sep. 5	2,000 00	Mar. 8	35 26
Sep. 26	2,000 00	Feb. 24	28 93
Oct. 5	2,000 00	Apr. 8	26 21
Oct. 8	2,000 00	Apr. 9	25 31
Nov. 3	3,000 00	May 5	26 21
Nov. 7	2,000 00	May 10	16 27
	$29,000 00		$565 93

TOWN OF COBOURG.

Accounts Payable 31 December, 1914.

Sundry.

Dick, Sam	$33 00
Bond, W. G. R.	33 00
Gillard, Jas.	30 82
Johns, O. G.	2 85
Kerr, W.	4 50
Guy, John	8 00
Thompson MacDonald Co.	106 12
Field Bros.	16 20
Plunkett, Geo.	7 96
Jex, Martin	6 75
Bowen, J. S.	5 15
Rooney, J. H.	5 21
Thompson MacDonald Co.	37 55
Miles, Mrs.	4 20
King Edward Sanatorium	21 85
Ewing, Ben.	117 28
Dundas, A. R.	65
O'Neal, J. R.	1 00
Lowe, Geo.	2 25
Hydro-Electric	1 78
Bell Telephone	65

Ruse, J. C.	$3 00
Harvey, T. R.	1 00
Allan, Robt.	8 00
Croft, Harry	21 60
Pratt & Co., A.	26 20
Brown, John	6 50
Murray, T. Aird	209 10
Davidson, J. H.	107 50
Cann, Thos.	31 75
Doxsee, W. J.	25 00
Rosevear, J. C.	10 16
Sloper, Wm.	9 00
Climo, H. P.	9 80
Allen & Co., W. L.	10 64
Hamilton, Jr. (balance salary, 1910)	150 00
	$1,076 02

TOWN OF COBOURG.

Horses and Street Appliances at 31 December, 1914.

5 Horses	$1,000 00
3 Waggons	150 00
2 Water waggons	550 00
2½ Ton roller rock crusher	800 00
2 Wheel scrapers	75 00
2 Slip scrapers	20 00
2 Ploughs	30 00
2 Eight-foot graders	300 00
1 Five-foot grader	90 00
Loose tools, etc.	310 00
3 Sleighs	75 00
	$3,400 00

TOWN OF COBOURG.

Assessments for Years 1910 to 1915.

(As shown on Yearly Tax Notices.)

Purpose.	1910.	1911.	1912.	1913.	1914.	1915.
Public School	$1,600,510	$1,564,224	$1,637,531	$1,685,475	$1,854,076	$1,855,456
Separate School	187,152	235,257	242,572	251,562	299,795	321,070
Collegiate Institute.	1,787,662	1,799,481	1,880,103	1,937,037	2,153,871	2,176,526
Municipal	1,787,662	1,799,481	1,880,103	1,905,967	2,123,521	2,135,322

Tax Rates for Years 1910 to 1915.

Purpose.	1910 Mills.	1911 Mills.	1912 Mills.	1913 Mills.	1914 Mills.	1915 Mills.
Public School	5.72	5.85	6.02	6.07	4.84	5.90
Separate School	6.50	6.00	5.80	5.60	5.10	4.70
Collegiate Institute	3.56	3.70	3.94	3.88	3.06	3.42
Municipal	15.72	15.45	15.54	15.55	17.10	20.68
Public School Supporter	25.00	25.00	25.50	25.50	25.00	30.00
Separate School Supporter	25.78	25.15	25.28	25.03	25.26	28.80

TOWN OF COBOURG.

Assessment Roll Summary for the Year 1914.

Assessment:	
Real property	$1,977,081 00
Business	140,725 00
Income	36,065 00
	$2,153,871 00

COLLECTORS' ROLL SUMMARY FOR THE YEAR 1914.

Purpose.	Assessment.	Rate Mills.	Amount.
General	$2,153,871 00	$17 10	$36,844 39
General (1913)	.....	.....	47 00
Public School	1,854,076 00	4 84	8,983 17
Collegiate School	2,153,871 00	3 06	6,590 85
Separate School	299,795 00	5 10	1,528 95
Local Improvement—Old Sewer			1,864 91
" " New Sewer			1,377 58
" " Sidewalks			2,302 67
" " Sprinkling			1,953 35
			$61,492 87

TOWN OF COBOURG.

TAX ARREARS RECONCILIATION *at* 31 DECEMBER, 1914.

Year.	Arrears 30 April, 1915, as Shown on Collector's Roll.	Cash Tranferred from Collector's Bank Accounts in 1915 to 30 Apr.	Bank Balances Collector's Accounts at 30 April, 1915.	Cash in Collector's Hands at 30 April, 1915.	Total.
1908	$13 76	.....	.....	.....	$13 76
1909	41 17	.....	.....	.....	41 17
1910	323 27	.....	.....	.....	323 27
1911	418 91	$340 53	.....	$164 71	924 15
1912	185 21	196 39	.....	213 89	595 49
1913	350 08	1,800 00	$270 55	44 86	2,465 49
1914	8,640 22	2,900 00	776 45	256 48	12,573 15
John Dick & Co., Limited.					
1909	781 00	.....	.....	.....	.....
1910	1,571 27	.....	.....	.....	2,352 27
	$12,324 89	$5,236 92	$1,047 00	$679 94	$19,288 75

TOWN OF COBOURG.

1911 TAX ROLL ACCOUNT AT 30 APRIL, 1915.

J. H. Davidson, in account with Town of Cobourg.

To Taxes to be collected per 1911 roll	$50,279 77	
" Interest and street watering collected	466 82	
By Cash collected on taxes 1911	.....	$39,200 00
" " 1912	.....	7,141 17
" " 1913	.....	2,550 00
" " 1914	.....	150 00
" " 1915	.....	340 53
By Abatements and allowances	.....	781 27
" Tax arrears—per list	.....	418 91
" Cash shortage	.....	164 71
	$50,746 59	$50,746 59

CASH SETTLEMENT TO 30 APRIL. 1915.

To Cash receipts as marked on roll	$49,546 41	
" Bank deposits	.....	$49,381 70
" Cash held by collector	.....	164 71
	$49,546 41	$49,546 41

TOWN OF COBOURG.

1912 Tax Roll Account at 30 April, 1915.

Mark Fisher, in account with Town of Cobourg.

To Taxes to be collected per 1912 roll	$53,549 22	
" Interest collected	521 55	
" Snow shovelling collected	48 84	
" Cash collected on taxes 1912	.....	$42,590 00
" " 1913	.....	7,750 00
" " 1914	.....	2,300 00
" " 1915 (to 30 April)	.....	196 39
By Abatements and allowances	.....	884 12
" Arrears—per list	.....	185 21
" Cash retained by Mark Fisher	*.....	213 89
	$54,119 61	$54,119 61

Cash Settlement to 30 April, 1915.

To Cash receipts, as marked in roll	$53,050 28	
By Bank deposits	.....	$52,836 39
" Cash held by collector	.....	213 89
	$53,050 28	$53,050 28

TOWN OF COBOURG.

1913 Tax Roll Account at 30 April, 1915.

Mark Fisher, in account with Town of Cobourg.

To Taxes to be collected per 1913 roll			$55,050 12	
" Interest collected			495 59	
" Street watering collected			24 10	
By Cash collected on taxes, 1913			.....	$44,100 00
" " 1914			.....	8,100 00
" " 1915 (to 30 April)			.....	1,800 00
By Balance in collectors' bank account (to 30 April)			.....	270 55
" Abatements and allowances			.....	1,091 42
" Arrears—per list			.....	350 08
To Arrears—collected and not marked paid on roll:				
377	Tebbutt, W. T.	$61 64		
412	McBrien, L. H.	14 34		
1268	Pomeroy, Albert	25 00		
1610	Dell, Norman	43 35		
1792	Bendall, Thos.	11 93		
1793	Fennell, Wm.	11 93		
2248	Markle, Isaac	10 00		
		$178 19		
	Add 5% interest	8 91		
			187 10	
By Cash retained by Mark Fisher			.....	44 86
			$55,756 91	$55,756 91

Cash Settlement to 30 April, 1915.

To Cash receipts as marked on roll	$54,128 31	
" Cash receipts not marked on roll	187 10	
By Bank deposits	.....	$54,270 55
" Cash held by collector	.....	44 86
	$54,315 41	$54,315 41

(*Corrected in additional report.)

TOWN OF COBOURG.

1914 Tax Roll Account at 30 April, 1915.

Mark Fisher, in account with Town of Cobourg.

	Dr.	Cr.
To Taxes to be collected per 1914 roll	$61,492 87	
" Interest collected	234 64	
By Cash collected on taxes, 1914	.....	$47,850 00
" " 1915 (to 30 April)	.....	2,900 00
" Balance in collectors' bank account (30 April)	.....	776 45
" Abatements and allowances	.....	1,304 36
" Arrears—per list	.....	8,640 22
" Balance retained by Mark Fisher	.....	256 48
	$61,727 51	$61,727 51

Cash Settlement to 30 April, 1915.

To Cash receipts as marked in roll	$51,782 93	
By Bank deposits	.....	$51,526 45
" Cash held by collector	.....	256 48
	$51,782 93	$51,782 93

TOWN OF COBOURG.

Tax Arrears, John Dick Co., Limited, at 31 December, 1914.

1909 Tax Arrears.

Roll No.	Name.	Street.	Block.	Lot.	Amount.
1185	Hollingsworth, Jos.	Tremaine	C.	5	$5 00
	Cobourg Matting & Carpet Co.	William	VIII.	..	125 00
1134	Whitelay, L.	King	C.	..	26 00
	Dick, John, Co., Limited		C.	..	625 00
					$781 00

1910 Tax Arrears.

Roll No.	Name.	Street.	Block.	Lot.	Amount.
1444	Dick, John	King	C.	..	50 00
	Dick, John, Co., Limited	King	C.	..	1,250 00
1445	Hollingsworth, Jos.	Tremaine	C.	5	10 01
1585	Cobourg Matting & Carpet Co.	William	VIII.	16	250 00
1887	Roberts, Chas.	William	Con. A	20	11 26
					$1,571 27

TOWN OF COBOURG.

Tax Arrears at 30 April, 1915.

Year.	Name.	Street.	Block.	Lot.	Amount.
1908	Retallick, Thos.	Albert	H.	13	$13 76
1909	Retallick, Thos.	Albert	H.	13	41 17
					$54 93

TOWN OF COBOURG.

1910 Tax Arrears, at 30th April, 1915.

Roll No.	Name.	Street.	Block.	Lot.	Amount.
127	Spragge, Rev. A. W.	Bay	Tier 3	23	$2 50
103	Spragge, Rev. A. W.	Perry	Tier 3	4	3 14
149	Bradshaw, Anne	Bay	Tier 4	10	5 17
	Donegan, D. F.	Water	Tier 5	7-11, 29	7 74
173	Non-Resident	Lake	Tier 5	30-32	3 76
186	Quinn, J. E.	King	I.	13	2 88
402	Colby, Albert	John	D.	3	5 88
467	Gillard, Miss A.	Chapel	D.	W. Pt. 1	4 38
510	Featherstone, Miss M.	James	M.	E. Pt. 20	19 68
532	Cowling, Mrs. P.	D'Arcy	G.	6-7	3 76
579	Hardinge, Mrs.	D'Arcy	Con. A.	15	10 30
609	McBrien, Ray	Spencer	I.G.H.		11 31
645	Spence, Estate, Geo.	First (off)	D.		90
761	Holman, Mrs. E. P.	King	C.	5	6 52
762	Keally, Dennis	"	C.	5	6 03
767	Young, Samuel	"	C.	6	3 90
768	Holmes, Jas.	"	C.	6	14 30
776	Holman, Mrs. E. P.	Albert	C.	12	1 55
981	McNachtan, Col. N. F.	George	G.		22 50
1278	McMahon, John	Albert	H.	Part 16	3 04
1279	Gordon, John	"	H.	E. Pt. 11	12 59
1280	Retallick, Thos.	"	H.	13	22 38
1281	Conlon, Mrs. H.	"	H.	13	9 03
1289	Manton, Geo.	Orr	H.	5½-13	4 38
1290	Taylor, Geo.	"	H.	5½-13	4 38
1361	Fisher, Mark	Sydenham	L.	E. Pt. 5-7	1 90
1389	Crowther, Jas.	Ontario	B.	1-13	27 63
1584	Beattie, John	William	VIII.		52 62
	Kane, Ambrose	"	B.	33-35	2 38
1587	Egan, Wm.	"	B.	28-30	8 75
1832	Crossen, Miss E.	Ontario	S.	S. Pt. 8	7 24
1844	Field, F.W., & F. M.	"	Pt. B.		18 62
1925	Ferguson, Mrs. John	"	Con. 1	18	5 23
875	Pomery Estate	Division	D.	14	6 90
					$323 27

1911 Tax Arrears, at 30th April, 1915.

Roll No.	Name.	Street.	Block.	Lot.	Amount.
160	Stennett, Walter, Est.	Lake	Tier 6	5	$1 26
267	Tibbutt, W. T.	King	B.	4	60 48
502	Wilgress, F. G.	Chapel	F.	1-2-3, 8 to 12	75 85
553	Harding, Mrs.	D'Arcy	Con. A.	15	*21 25
576	Beatty, Dr. J., Est.	Spencer	Park	A.	58 62
606	Spence, Geo., Estate	Third			87
	Hewson, Mrs. A. J.	Covert	D.	18	1 25
941	Ling, Chas.	Park Lane	I.	3	1 25
1000	Hannah, Mrs. Jno.	Orange	F.	9	12 23
1142	Retallick, Thos.	Albert	H.	13	22 39
1142	Retallick, Thos.	Albert	H.	13	8 76
1150	Retallick, Thos.	Orr	H.	13	4 38
1151	Retallick, Thos.	Orr	H.	13	4 38
1147	O'Hara, Patrick	Orr	H.	14	10 00
1290	Elliott, Robt.	Tweed	X.	14	*3 75
1372	McMahon, Matthew	Margaret	C.	Pt. 23	7 55
1416	Beatty, Jno.	William			*62 52
1462	Hayhes, Joseph	Spring	I.	N. Pt. 8	*97
1530	Field Lots	Matthew	L.	1 to 10	†6 08
1673	Field, F. W.	Ontario	B.		18 62
1712	Osland, Ed., Estate	Burnham	B.	Pt. 5 & 6	8 63
1737	Elliott, Mrs. David	Ontario	Park	K.	*7 51
771	Pomeroy, Wm., Estate	Division	D.	14	*20 31
					$418 91

*Paid Treasurer, 1915. †Paid Treasurer $5.47, 1915.

1912 Tax Arrears.

Roll No.	Name.	Street.	Block.	Lot.	Amount.
33	Field, F. W., and Hamilton, J. F.	Division	A.	16	$15 91
198	Bradshaw, Mrs. A.	Bay	Tier 4	10	5 06
224	Donegan, D. F.	Water	5	11	1 27
231	Old Quarry	Lake	5	30-32	3 88
524	Bevans, T. H.	John	F.	1	19 36
634	Featherstone, Miss M.	James	M.	20	20 01
	Spence, Geo., Estate	off First	B.		88
884	Craig, R. (Dumble Est.)	King	B.		18 60
887	Nichols, Chas. "	King	B.		14 17
1566	O'Hara, Patrick	Orr	H.	14	10 21
1793	Cashion, Mrs. P.	Stuart	A.	5-8	10 52
1848	McMahon, M.	Margaret	C.	23	7 59
1858	Williams, Thos.	Sinclair	XI.	1-10	22 91
1859	Clark, Sam	Burnham	XII.	1	8 62
2245	Field, F. W., and F. M.	Ontario	B.		26 22
					$185 21

TOWN OF COBOURG.

1913 Tax Arrears, at 30th April, 1915.

Roll No.	Name.	Street.	Block.	Lot.	Amount.
34	Field, F. W., and Hamilton, J. F.	Division	A.	16	$15 90
35	Field, F. W., and Hamilton, F. J.	Division	A.	S. Pt. 16	68 91
197	Bradshaw, Miss A.	Bay	Tier 4	10	5 01
220	Donegan, D. F.	Water	Tier 5	11	1 26
	Non-Resident	Lake	Tier 5	13	2 56
642	Featherstone, Miss M.	James	M.	S. Pt. 20	17 98
1268	Pomeroy, Albert	James	E.	13	50
1304	Harcourt, Joseph	Spencer	K.	16	23 53
1409	Hannah, Mrs. Jno.	Orange	F.	9	17 44
1593	O'Hara, Patrick	Orr	H.	S. Pt. 14	10 20
1707	Russell, Alex.	Bagot	L.	14	7 65
1839	Cashion, Mrs. P.	Stuart	A.	½-5-6-8	12 97
1901	McMahon, Matthew	Margaret	C.	23	7 51
1911	Williams, Thos.	Hosken & Burnham	C.P.	15-16 & 17	24 71
1912	Clarke, Sam	Hosken & Burnham	XII.	1	6 62
1939	Comrie, Fred	Elgin	A.	5	5 74
2016	McGuire, Thos.	Spring	M.	3	16 64
2054	McGuire, Mrs. P.	University	N.	10	13 01
2242	Squires, Victor	Ball, N.	Q.	N. 5	24 95
2248	Markle, Isaac	Ball, N.	R.	6	6 04
2282	Crossen, Miss E.	Ontario	S.	Pt. 8	10 24
2301	Field, F. W.	Victoria	B.		26 22
2303	Jones, Charles	Ontario	B.		4 24
530	Bevans, Thos. H.	John	F.	N. Pt. 1	19 35
	Spence, Geo., Estate	First (off)	B.		90
					$350 08

1914 Tax Arrears, at 30th April, 1915.

Roll No.	Name.	Street.	Block.	Lot.	Amount.
28	Fox, Joseph	King	A.	6	$25 63
36	Field, George H.	King	A.	8	123 79
38	Butler, Owen	Division	Pt. A.	16	17 59
39	Hamilton, J. F.	"	Pt. A.	16	25 00
40	Hamilton, J. F.	"	Pt. A.	16	65 00
54	Toronto Gen. Trust Co.	"	B.	9-10-11	28 75
	Thompson McDonald Co.	"	B.	12	15 63
55	Smith, Susan	"	B.	Pt. 2, 3, 4	156 10
62	McCall, J. B.	King	C.	Pt. 1	5 17
63	Smith, Susan	"	C.	Pt. 1	138 75
54	Harris, Mrs. C. E.	"	C.	E. Pt. 1	3 50
74	Albertine, R. Diaz.	"	C.	1, 2, 3, 7, 8, 9, 10, 11	373 10
75	Tor. Gen. Trust Co.	"	C.	1, 2, 3, 7, 8, 9, 10, 11	10 88
	Smith, Susan	"	C.	5, 6, 12, 13	150 00
76	Roberts, James	"	C.	5, 6, 12, 13	7 50
115	Barnett, J. H.	Queen & Green	Tier 2	2-3	51 87
123	Kaiser, Jno.	Queen	Tier 2	13	32 83
129	Spraggue, Rev. A. W.	Perry	Tier 2	S. Pt. 22-23	21 32
144	McKendry, Mrs. Jas.	"			10 50
145	McGrath, Jno.	"	Tier 3	2	22 22
146	Kehoe, William	"			19 02
147	Gallagher, Thos.	"	Tier 3	3	20 20
153	Rundle, John	"	"	7	13 92
156	Bulger, Jno.	"	"	10	22 46
172	Hart, James	"	"	N. ½ of 22	28 13
173	Spraggue, Rev. A. W.	"	"	23	8 08
174	Kehoe, Peter, Jr.	"	"	24	18 21
183	Spraggue, Rev. A. W.	Bay	"	27	8 36
189	Spraggue, Rev. A. W.	"	"	31-33	15 63
191	Taylor, James	"	"	34	16 62
194	Cunningham, Jno.	"	"	36	28 94
196	Gerin, C. C.	"	Tier 4	1-2	27 73
199	Spraggue, Rev. A. W.	Bay & Green	"	6-8	16 80
204	Bradshaw, Miss A.	Bay	"	10	11 41
209	Western, James	Henry & Bay	"	12-13	23 48
210	Spraggue, Rev. A. W.	" "	"	14	8 58
211	Bolster, Thos.	" "	"	15	8 86
212	Spraggue, Rev. A. W.	" "	"	16-18	26 61
213	Cunningham, Geo. E.	" "	"	17	8 86
216	Spraggue, Rev. A. W.	Water	"	25-27-29-31	18 76
222	Croft, Harry	"	"	32	13 44
223	Spraggue, Rev. A. W.	"	"	33-35	7 50
225	Bolster, Thos.	"	"	36	20 55
226	Donegan, D. F.	"	Tier 5	11	3 78
229	Stennet, Mrs. W.	"	Tier 6	5	4 50
230	Spraggue, Rev. A. W.	"	Tier 5-18	6-6	4 50
232	Houston, Jas.	Lake	Tier 5	35-36	12 00
233	Butler, William	Lake	Tier 5	7	10 10
240	Quinn, John E.	Division	I.	13	
241	Jewell, John	Division	I.	13	6 96
248	Maher, Joseph	King	I.	13	36 62
250	Kaiser, Jno.	"	I.	13	12 63
255	Delaney, Wm.	"	Pt. I.	13	25 00
260	Fitzgerald, S. D.	"	I.	11	10 15
270	Hovey, Annie	King	I.	5-6	10 05
274	Sykes, Miss Jane	King	I.	1, 2, 3, 4	7 60
276	Carruthers, Chris.	McGill	I.	Pt. 7	22 50
299	Penwarden, W. H.	Chapel	C.	W. Pt. 6	14 32
314	Thompson, Geo.	Division	C.	14	205 06
315	McDonald, W. J.	"	C.	14	20 00
316	Mellis, William	"	C.	14	19 62
317	Wright, Walter	"	C.	14	.....
318	Westlake, Ben	"	C.	14	14 38

Roll No.	Name.	Street.	Block.	Lot.	Amount.
319	Moore, Alex.	Division	C.	14	$9 50
320	Davidson, J. W.	"	C.	14	7 00
322	Clarke, Albert W.	"	2	14	2 50
339	Rooney, Daniel	Swayne	2	E. ½ of 10	2 50
340	McGrayne, William	Swayne	2	E. ½ of 10	20 32
	Anglican Church	King	Glebe		24 80
371	Rooney, Daniel	Chapel	A.	N. Pt. 11	11 30
373	Rooney, Mrs. Daniel	Chapel	Glebe		14 60
399	Blackburn, William	Henry	B.	14 Pt. 13	16 25
422	McBrien, Low H.	Chapel	C.	13-14	26 28
451	York, James	John	E.	Pt. 3	7 50
500	Ley, Richard	John	G.	12	1 28
502	Hutton, Angus	John	G.	N. Pt. 13	10 00
515	Ney, Richard	James	G.	16	20 50
518	Grosjean, Mrs. M.	James	G.	W. Pt. 1	18 56
526	Maher, Joseph	John	D.	Pt. 4-6	23 35
	Weir, Robt., Estate	John	D.	W. Pt. 5	14 88
530	Comroy, James	James	D.	W. Pt. 6	7 74
531	Tiberend, Henry	James	D.	W. Pt. 6	20 00
543	Bevan, Thos. H.	John	F.	N. Pt. 1	21 15
549	Ney, Richard	"			2 65
551	Jenkins, William, Jr.	"	F.	N. Pt. 17	18 37
552	Brown, Gordon	"	F.	N. Pt. 17	13 99
556	Ney, Richard A.	"	F.	15	50 13
572	Green, Mrs. E. C.	College	F.	7	32 30
573	Doheny, Mrs. C. H.	"	F.	6	24 84
575	Doheny, Mrs. C. H.	"	F.	5 Pt. 4	115 30
603	Jex, David	Chapel	D.	Pt. 1	20 38
607	Jackson, Reuben	"			5 64
608	Conlin, Henry	"	M.P.	E. Pt. 14-16	34 08
609	Jackson, Reuben	"	M.P.	C. Pt. 14-16	33 94
648	Campbell, Aaron	James	D.	7-8	25 73
663	Bolster, Robt.	"	M.	22-23	27 94
667	Featherstone, Margt.	"	M.	E. Pt. 20	17 65
668	Featherstone, John	"	M.	W. Pt. 20	20 23
670	Blackburn, James	Walton	E.	N. Pt. 3-4	48 65
677	McDonald, W. J.	Henry	E.	1-2	39 93
	Gurd, Elizabeth	University			5 00
711	Roberts, William	Henry	I.	35-46	22 50
	Crozier, Isaac	D'Arcy	B.	S.W. Pt. 14	22 50
719	Kay, F. G.	King	E.	W. Pt. E.	235 00
734	Mellis, William	D'Arcy	A.	N. Pt. 8	11 26
735	Blackburn, James	D'Arcy	A.	9	2 50
764	Baptist, Robt.	Densmore	1	Pt. 15-16	12 00
765	Ley, Richard	Elgin	Glebe		15 00
776	Armstrong	Cottesmore	12 lots		12 50
789	Brown, Matthew	Cottesmore		109-112-113-114	12 63
809	Gallagher, James, Sr.	Division	P.L.A.		11 37
814	Hirock, George	"	I.	16	10 00
818	Jones, Wm., Sr.	"	P.L.D.		5 00
824½	Grand Trunk	Esplanade			5 98
	Thompson, McDonald & Co.	Esplanade			2 50
829	Pettrick, Fred.	First	B.		10 00
834	Spense, Geo., Estate	Second			75
834½	Thompson, McDonald & Co.	Second			38 76
835	Jenkins, Fred.	Queen	B.		10 00
836	Lingard, Henry	"	B.		11 26
837	Crabe, John W.	"	B.		11 88
842	Goodman, Benjamin	Third			2 50
843	Heastie, Edward	Third			30 00
	Jos. Higham Estate				3 32
848	Hardy, George	Albert	C.	19	9 59
875	Jex, Martin & Co.	Division	A.	1	10 00
	Massey Harris Co.	King	B.	1	25 00
885	McCallum, Mrs. C. J.	"	B.	1	10 23

Roll No.	Name.	Street.	Block.	Lot.	Amount.
886	Haynes, Mrs. E. M.	King	B.	1	$30 00
887	McCallum, Chas.	"	B.	1	71 25
893	McIntosh, James	"	B.	1	74 25
	J. H. Dumble Estate	"	B.	1	2 81
894	Gerin, Chas.	"	B.	1	50 52
	J. H. Dumble Estate	"	B.	1	5 10
897	McArthur, F. J.	"	B.	1	5 00
898	McArthur, F. J.	"	B.	1	54 75
913	Hooey, W. W.	"	B.	1	1 00
919	Hall, Thos. F.	"	B.	1	6 87
926	Huycke, J. P.	Second			37 07
941	Simons, Mrs. Mary	King	C.	W. Pt. 3	2 50
961	Swaddling, C. J.	"	C.	8	13 50
962	Swaddling, C. J.	"	C.	8	5 63
990	Perks, A. F.	"	D.	1	17 50
992	Peterson, A. M.	"	D.	11	7 50
993	Pomeroy, Wm., Estate.	"	D.	10	5 33
	Paton, Herbert	"	D.	10	60 00
994	Chapman, T. A.	"	D.	10	28 13
995	Floyd, Col. W. H.	"	D.	[illegible]	86 43
996	Binnings, Geo.	"	D.	9	8 75
997	Maher, W. J.	"	D.	9	3 65
998	Scopis, W. G.	"	D.	9	126 30
999	Macdonald, Miss M. A., Laurier Club	"	D.	9	1 40
1000	Gould, A. J.	"	D.	9	38 75
	C. P. R.	"	D.	9	5 62
1004	Stott, Geo. F.	"	D.	9	54 00
1030	Johns, O. G.	Covert	D.	5	4 20
1031	Hardy, J. C.	Covert	D.	5	62 90
1043	Field, J. P.	King	D.	3	208 95
1064	Bochus, Mrs. A. R.	Covert	D.	19	12 25
	Field & Bros.	"	D.	E. Pt. 18	3 75
1082	Roney, Mrs. Dan.	"	D.	17	5 05
1083	Shaw, Thos.	"	D.	17	7 50
1085	Roney, Mrs. Dan.	"	D.	17	20 05
1086	Lee, Wee	"	D.	17	16 44
1087	Lowe, George	"	D.	17	16 26
1088	McGuire, John	"	D.	16	1 17
1099	McCallum, Mrs. Peter	Division	D.	13	14 01
1100	Rooney, Jas.	Division	D.	13	54 56
1110	McCarthy, Nathanel	King	E.	18	} 1 80
1112	Healey, Mrs. A.	"	E.	18	
1117	Reynar, Mrs. A. H.	"	E.	4	3 52
1118	Crozier, Mrs. A. J.	"	E.	4	88 76
1123	Climo, Henry	"	E.	10	2 56
1124	Hays, Miss	"	E.	10	2 77
1125	Quinn, J. E.	"	E.	10	27 40
1130	Forrest, Geo. T.	"	E.	Pt. 7	49 30
1133	Wood, Fannie	"	E.	1	1 70
1152	Climo, Henry B.	Orange	E.	N. Pt. 10	1 59
1157	Delaney, Henry	George	E.	N. Pt. 19	23 43
1158	Free, Robt.	"	E.	N. Pt. 19	21 88
1159	Louis P. Woodcock	"	E.	S. Pt. 19	16 78
1176	Crowthers, Jas., Sr.	Division	H.	1	90 50
1192	Hemstead, Fred.	George	H.	13	8 05
1199	Roney, Mrs. Dan.	Covert	H.	14	8 75
1201	Bowen, Frank	"	H.	14	7 50
1200	Munroe, George	"	H.	Pt. 8	13 65
1216	McIntosh, Jas. D.	James	G.	3	48 54
1260	Floyd, Col. H. W.	"	E.	10, 11, 12	52 50
1262	Pomeroy, Albert D.	"	E.	13	25 00
1277	Nichols, M. C.	Division	K.	1-2	25 23
1296	Owens, Jas. A.	Spencer	K.	Pt. 16	27 50
1300	Proctor, I. O.	George	K.	9, 10, 11, 12, 13	7 00
1301	Webb, Stewart E.	George	K.	9, 10, 11, 12, 13	40 00
1309	Delaney, William	University	K.	Pt. 6-16	35 64

Roll No.	Name.	Street.	Block.	Lot.	Amount.
1322	McCullough, Geo.	Division	I.		$44 03
1345	Hayden, Jno. D.	George	C-P.	8-11	1 50
1346	Dulmadge, Mrs. J. D.	George	C-P.	9	45 95
1361	Hayden, John D.	Division	C-P.	18, 19, 20, 21, 22, 23	6 88
1365	Argue, Andrew	George	C-P.	3	14 38
1368	Niles, R. D.	Park	C-P.	15	10 00
1369	Chadwick, Mrs.	Park	C-P.	15	10 00
1399	Fisher, Mark	Orange	F.	10	31 07
1401	Hanna, Mrs. E. L.	"	F.	9	21 60
1402	Stott, Robt.	"	F.	Pt. 9	12 44
1412	Gould, A. J.	George	on I.		42 30
1419	Brown, George	Bond	B.	10	13 47
1468	Hayden, Jno. D.	George	G.	2, 3, 4, 7, 8, 9	74 97
1470	Roberts, A. B.	"	B.	C. Pt. 11	61 25
1474	Drumm, Mrs. Margt.	"	B.	1	27 61
1481	Hayden, Jno. D.	Rowe & Alice	E.	S. Pt.	63
1489	Little, Mrs. Ida	Division	H.	27	10 00
1492	Kewin, Daniel	Division	H.	28, 29, 30, 37, 38, 39 40	27 78
1503	Steel, Arthur	Station	H.	33	6 25
1504	Smith, George	"	H.	33	6 25
1505	Lunn, Richard	"	H.	33	6 25
1506	Smith, Frank	"	H.	33	6 25
1507	Flesh, Jno.	"	H.	33	6 31
1508	Robinson, J. C.	"	H.	33	6 25
1509	McCarthy, Annie	"	H.	33	5 68
1530	Hircock, Jno. W.	Division	P.L.L. & B.		12 50
1531	Hircock, Jno. Jr.,	Division	A.	17	42 50
	Cobourg Warehousing Co., Limited	Elgin	A.	17	48 25
1557	Forrest, Geo. T.	King	H.	1	34 09
1582	Retallic, Thos.	Albert			21 31
1583	Fayle, Wm. H.	"	H.	13	10 00
1584	Carruthers, Geo.	"	H.	14	25 54
1587	McDonald, Miss M. A.	Orr	H.	S. Pt. 15	9 60
1589	Davidson, Chas.	"	H.	S. Pt. 14	12 63
1591	Smylie, Mrs. Hugh	"	H.	S. Pt. 13	5 00
1592	Aitcheson, Thos.	"	H.	S. Pt. 13	5 00
1606	Dell, Norman	King	I.	2	49 68
1618	Duncan, E. A.	Bagot	I.	Pt. 17-18	18 24
1622	McIntyre, Morley	Albert	I.	N. Pt. 15-16	14 11
1629	Field, John P.	King	I.	11	9 14
1631	Whimset, Geo. H.	"	I.	11	22 50
1632	Field, Jno. R.	"	I.	12, 13, 24, 25, 26	204 07
1642	McGuire, Jno.	Bagot	I.	21 Pt. 18	2 05
1667	Field, Jno. P.	Albert	K.	12-13	51 12
1686	Jackman, Peter	Sydenham	K.	18	27 86
1687	Saunders, Harry	"	K.	17	15 09
1688	Shea, Jno.	"	K.	16	21 24
1694	Field, Harry	"	L.	24	48 71
1698	Floyd, R. C.	Bagot	L.	8-9	12 50
1706	Russell, Alex.	"	L.	14	20 00
1720	Crowther, James	Ontario	E.	1-8	228 30
1731	Munson, Chas. A.	King	W.	1, 2, 3 and 31, 32, 33	56 45
1751	Casserly, Patrick	"	W.	14	4 45
1757	Coogan, Mrs. John	Tweed	W.	20	6 97
1766	Dawe, John	"	W.	E. Pt. 26	14 78
1775	Jones, Chas.	"	X.	14	10 00
1776	Flint, Wm., Sr.	"	X.	Pt. 9-10	21 25
1777	Matheson, Jno. A.	"	X.	Pt. 9-10	23 76
1779	Curtis, Aleck	"	X.	Pt. 12, 13, 11	10 00
1791	Fisher, Mark	King	V.	2	1 67
1792	Poidevan, Harry	"	V.	2	15 00
1793	Louden, Wm.	"	V.	2	15 00
1814	Aitcheson, David	Tremaine	B.	1	20 00
1819	Thompson, William	"	B.	2	5 00
1831	Climo, Henry	King	B.	Pt. 3, S. Pt. 4	5 42

Roll No.	Name.	Street.	Block.	Lot.	Amount.
1832	Gibson, Harry	King	B.	Pt. 3, S. Pt. 4	$32 50
1834	Taylor, Joseph	"	B.	E. Pt. 3	
				S. Pt. 4	32 50
1843	Cashion, Mrs. P.	Stuart	A.	5/2-6-7-8	12 96
1848	Climo, Henry	"	A.	12-13	37 34
1863	Reid, Donald	King	C.	1-2	2 47
1865	McIntosh, Thos.	"	C.	1-2	8 76
1873	Jackson, Reuben	"	C.	7	12 91
1874	Field, John P.	"	C.	8-9	10 02
1875	Holnbeck, Mrs. G.	"	C.	8-9	14 33
1876	Holnbeck, Miss M.	"	C.	8-9	8 75
1886	Diamond, Thos.	"	C.	15	1 55
1888	Jones, James	"	C.	E. Pt. 16	1 80
1899	Vacant	Margaret	C.	Pt. 23	11 37
1900	McMahon, Matthew	"	C.	Pt. 23	7 57
1911	Williams, Thos.	Burnham		17 lots	27 28
1912	Pillsworth, Fred.	Burnham to Sinclair	C.P.	Pt. 14, 15	12 50
1913	Clarke, Sam.	Burnham to Sinclair	XII.	1	8 34
1916	Prest, Thomas	Burnham	VIII.	on 24	50 00
1925	Eagleson, John A. M.	Burnham	C.	12	20 00
1937	Nichols, M. C.	C.H. Road	A.	4	94
1939	Comrie, Fred.	Elgin	A.	5	6 88
1947	Pilsworth, J. F.	William	IV., III., II.	6, 7, 8, 8½	25 00
1961	Holloway, William	"	B.	29-30	32 50
	Vacant	"	B.	28	10 00
1964	Hewith, Clarence W.	"	B.	23	13 00
1968	Friend, Fred.	"	B.	½ of 14	2 46
1969	Carroll, James	"	B.	S. ½ of 14	2 46
1970	Newman, Maurice	"	B.	15	2 46
1971	Walsh, Patrick	"	B.	16	2 46
1972	Bowe, Mrs. Edward	"	B.	12-13	2 46
1977	Armstrong, A. J.	"	B.	2-3	5 00
1990	Vivian, Ernest	King	I.	Pt. 4	1 40
2006	Wark, Thos. Jr.	Spring	M.	2	37 50
2013	McGuire, Thos.	Spring	M.	11-3	19 27
2023	Akers, John	Ball			10 00
2030	Rooney, Daniel	"	M.	14-15	34 39
2033	Porter, Mrs. Thos.	"	M.	Pt. 15-16	25 00
2055	McGuire, Chas.	University	N	10	15 63
2057	Roberts, Louis	"	N.	E. Pt. 11	5 21
2065	Penman, Leslie I.	Ball		N. Pt. 13	2 34
2066	Smith, W. T.	"		"	3 30
2077	Baptist Church	King	L.	24	42 50
2078	Clarke, Mrs. E. J. L.	"	L.	23	18 85
2081	McCallum, Mrs. C. Y.	"	L.	22	6 60
	Presbyterian Church and S.S.	King	L.	19	15 00
2086	Field, Frederick	"	L.	18	52 86
2098	Stott, Hilton	Blake	L.	S. Pt. 7	2 75
2101	Hogan, Mrs. M.	Burke	L.	W. Pt. 17	17 65
2114	Greive, John	"	L.	10	13 04
2115	Navin, Falliett	"	L.	9	13 74
2116	Crosgreav, Tedford	"	L.	23	12 05
2129	Harper, Mrs. Wm.	Matthew	L.	3	43 18
2133	McKend, Mrs. E.	Blake	L.	25	8 86
2156	Batton, John	Ball	L.	1	11 06
2167	Morrison, James	"	O.	12	16 43
2171	Tripp, Harry	"	O.	15	25 59
2174	Page, George, Jr.	University	O.	E. Pt. 2	10 08
2185	Train, William	Victoria	O.	S. ½ of 7	12 50
2195	Brisbin, Wm.	University	S.	N. Pt. 3	32 13
	Mrs. W. M. Brown Est.				1 78
2209	Watson, Mrs. Jas.	Victoria	P.	10	25 73
2211	Goulding, Albert	University	P.	12	30 88

Roll No.	Name.	Street.	Block.	Lot.	Amount.
2222	Hayden, Edgar	Ontario	K	6	33 68
2335	Brown, William	Matthew	K	5	15 41
	Old Model School				14 43
2248	Squires, James	Ball	I	N. Pt. 6, 7, 8	
				S. Pt. 5	38 85
2249	Squires, Victor	"	I	N. Pt. 5	23 50
2255	Markle, Isaac	"	R	7	17 87
2285	Crossen, Mrs. E.	Ontario	S	Pt. 8	10 24
2288	Hart, Jno.	Furnice	S	Pt. 9	16 23
2303	Neill, Enoch	Furnice	U	1, 2, 3	14 54
2307	Field, F. W.	Victoria	B	3½	26 22
	British Can. Canner Co.	Victoria & Ont.	P.L.C.		2 50
2313	Bulger, Thos.	William	A	1	1 43
2314	Brown, John	"			16 25
2318	Brown, John	"	A	S. Pt. 2	24 36
	Parochial				2 48
	Presbyterian Cemetery.				7 80
2327	Thompson, George	University	A	Pt. 8	1 17
2328	Dew, Martin	"	A	Pt. 8	11 26
2329	Braithwaite, M. J.	"	A	Pt. 8	8 75
2330	McKend, John	"	A	Pt. 8	8 76
2331	Hutton, Mrs. John	"	A	Pt. 8	15 00
2362	Enders, Michael	Burnham	B	Pt. 5	63
2363	Percy, Wm.	"	B	Pt. 5 and 6	13 75
2397	British Can. Canners..				294 07
2401	Waighorne, John	Ontario	P.L.M.		5 00
					$8,640 22

ESTIMATES FOR 1915.

Receipts.

Poll and dog tax	$470 00	
Liquor licenses	2,044 70	
Other licenses	422 00	
Harbour tolls	878 94	
Police Court	262 00	
Ferry rental	2,500 00	
Provincial tax on railways	49 00	
Counties' share of coal	437 00	
Rents, counties	1,300 00	
Opera House	360 00	
S.O.E. Society	46 92	
I.O.F.	73 00	
Masons	120 00	
J. C. Rosevear	50 00	
		$9,013 56
Frontage tax on local improvement provided by:—		
By-law No. 723	$1,021 00	
" " 724	845 00	
" " 923	106 18	
" " 968	606 63	
" " 970	277 30	
" " 994	587 76	
" " 1026	579 07	
" " 1053	982 40	
" " 1087	391 77	
		$5,397 11
Special tax for street watering		1,351 32
Separate School tax, $321,070, at 4.70 mills		1,500 00
Public School tax, $1,855,456, at 5.90 mills		10,989 51
C. C. I. school rate, $2,176,526, at 3.42 mills		7,430 57
War tax, $2,176,526, at .75 mills		1,632 39
Municipal rate, $2,135,321, at 16.93 mills		36,150 98
3 mills for deficit		6,405 96
		$79,871 40

Expenditures.

Uncontrollable:		
Collegiate requisition	$5,950 00	
Collegiate interest	980 00	
Collegiate debentures	500 57	
		$7,430 57
Public School requisition	$9,586 00	
Public School debentures	432 31	
Public School interest	971 20	
		$10,989 51
Separate School requisition		1,500 00
Total expenditure for schools		$19,920 08
Short date local improvement debentures		5,098 53
Interest on same		811 62
Sewers constructed in 1900		1,400 00
Interest for same		448 00
Consolidated debentures		4,500 00
Interest for same		5,670 00
John Dick, bonus		167 91
Interest for same		200 00
Felt factory bonus		335 82
Interest for same		500 00
Public School interest assumed by town		170 00
County rate for 1915		4,700 00
Provincial war tax for 1915		1,632 39
Total uncontrollable		$45,554 35
Controllable:		
Street watering for 1915		$1,351 32
Streets Committee estimates for 1915 expenditure		5,500 00
Fire, Water and Light		6,848 00
Market and License		200 00
Salaries		6,486 00
Armour, G. W.	$1,000 00	
Ewing, Ben.	600 00	
Poe, Alex.	600 00	
Rooney, Daniel	400 00	
Campbell, James	450 00	
Crosgrey, James	240 00	
Rourke, William	576 00	
Ruse, John C.	600 00	
Boggs, F. D.	800 00	
Davidson, J. H.	225 00	
Assessor	310 00	
Collector	300 00	
Auditors	285 00	
F. M. Field	100 00	
	$6,486 00	
Interest on current exenditure		$1,200 00
Insurance on buildings	$464 00	
Heating buildings	910 00	
Lighting buildings	100 00	
Care of building	500 00	
		$1,974 00
Printing and Stationery Account		500 00
Charity Account		750 00
Law costs and damages		100 00
Board of Health Account		200 00
Election expenses		100 00
Revision of Voters' List, Registration of Births, Marriages and Deaths		300 00

Grants		$900 00
Cobourg Band	$400 00	
Cobourg Hospital	300 00	
Cobourg Library	100 00	
Other institutions	100 00	
	$900 00	
G.T.R. Subway and 6 months' interest		815 00
Incidentals		270 00
Official Bonds	$70 00	
Delegates	100 00	
Sundry expenses	100 00	
	$270 00	
Contingencies		416 77
Levy to reduce deficit of $14,000		6,405 96
		$79,871 40
Cost of this audit		$434 75

REPORT OF AUDIT AND EXAMINATION OF THE BOOKS, ACCOUNTS AND VOUCHERS OF THE TOWNSHIP OF CLARENCE, ONTARIO.

Under the appointment of the Provincial Municipal Auditor confirmed by the Order in Council, approved by His Honour the Lieutenant-Governor of the Province of Ontario, dated the 6th of May, 1915, I, Arthur A. Crawley, of the City of Ottawa, chartered accountant, was instructed and empowered to make an inspection, examination and audit of the books, accounts, vouchers and moneys of the Municipal Corporation of the Township of Clarence.

In pursuance of the said authority and instructions, I have made the audit and inspection and now beg to submit my report thereto.

The petitioners requested that the examination be made for the reason that, "The Council is spending both School and Municipal funds illegally. and that the Council illegally spends the public moneys on separate bilingual schools, also that the Council will give us no clear account of the moneys collected, also that they are charging some school sections more money than the law required them to pay and paying same over to the bilingual schools."

Scope of Audit.

The inspection and examination under the authority of the Order in Council covered the years 1912, 1913 and 1914, during which period the vouchers, minutes and accounts of the municipality were examined. The Assessment and Collector's Rolls were checked for the years 1913 and 1914.

General Result of Audit.

Numerous errors and irregularities were discovered and adjusted as far as possible, but there was no evidence of the misappropriation of funds as alleged in the petition. With reference to the complaint regarding the taxation of school

sections there are numerous differences between the levies and the amounts collected, as mentioned elsewhere in this report. I am advised that the complaint had particular reference to the assessment of Separate School Section No. 18 on account of By-law borrowing the sum of $2,600, and the assessing of Public School supporters in respect thereof. This By-law was passed September 1st, 1913, but the notices of change from Separate to Public School supporters are dated December 29th, 1913. It would, therefore, appear that the Clerk was right in assessing the dissenters for their proportion of the debenture assessment. The amounts of these assessments are still outstanding and are as follows:

Names.	Amounts.
Joseph Beaulne	$2.99
Etienne Bouvier	5.81
J. Bte. Groulx	1.61
Hen. Lefebre	13.44
Nap. Lefebre	5.42
Duchere Lagrois	5.06
Joseph Lagrois	5.29
Joseph Lortie	7.17
Nap. Lagrois	2.87
Edouard Lagrois	2.99
Hyacinthe Lagrois	2.99
Auguste Lagrois	4.72
Onsemie Marleau	2.42
	$62.78

School Sections.

The books and accounts of School Sections 18 Separate, 5 Separate, 6 Separate and 5 Public were examined. 5 Separate and 5 Public vouchers were produced for payments and were in order.

Separate School Section No. 18.

No vouchers were produced for the payments made in the years 1912 and 1913, during which years the expenditure was as follows:

1912	$780.89
1913	598.13

Mr. Menard, the Secretary-Treasurer of this School Section, advised me that these vouchers were destroyed after the annual audit. No comment as to the seriousness of such a procedure is necessary. Vouchers covering most of the expenditure for the year 1914 were produced and were in order.

The expenditure on account of new school amounted to $3,015.40, the funds and records of expenditure being kept by Father Raymond. No vouchers were produced covering payments on account of labor, amounting to $1,273.03.

School Section No. 6.

Part of the revenue of this school section was received from supporters in the Township of Cambridge. The Treasurer of this Township was twice requested to furnish me with a list of the amounts paid by such supporters but he failed to comply with this request.

Vouchers for payments made during 1912, 1913 and 1914 were produced and were in order. I note that the Secretary-Treasurer, Mr. Menard, added $1.50 to an insurance premium to cover his commission. It has been my experience that such commission is always deducted from the premium when remitting the insurance company and not charged to the assured.

No minute books were kept by any of the school sections examined, nor were their funds lodged in any bank.

Debenture By-laws.

A schedule of by-laws is submitted herewith. In many cases copies of the by-laws could not be procured by the Township Clerk and I am advised that he is unable to obtain copies from the Secretaries of the School Sections, as no record of the by-laws is kept by the Secretaries. The amount of the debenture liabilities on account of such by-laws is taken from the debenture book kept by the Treasurer and no responsibility for the accuracy thereof is accepted.

School Section No. 6. Debenture $3,000.

The amount of the annual instalment on account of sinking fund is set at $69.00, compounded at 3 per cent. This amount collected for thirty years would yield $3,383.02. The correct amount required to liquidate the amount of the debenture is $63.027 per annum.

By a By-law of the Municipality of the Township of Clarence dated the 14th of January, 1907, two instalments with interest thereon at 5 per cent. amounting to $141.45 were borrowed by the Township for their own purposes. This by-law does not authorize any future borrowings from this sinking fund, but the amount of the annual instalment—$69.00—has been appropriated annually and is a debt of the Township to the sinking fund. This as at 31st of December, 1914, amounts to $867.88. This amount should be deposited in the savings bank account to the credit of the sinking fund account and the annual amount collected should also be deposited in this account. Allowance will have to be made for the amount over-collected and the additional amount of interest earned. Unless this is done, the Township will have no funds laid aside to meet the payment of $3,000 when the debenture matures.

Debentures.

Separate School No. 1. Debenture for $550.

The annual payments of $52 due 1915, 1916, 1917 and 1918 have been made in advance by the School Section out of its own funds and the debentures cancelled.

Becquith Creek Debentures.

No assessment was made during 1914 to provide for the debenture payment due this year. The amount $129.99 was met out of the Township funds but will fall to be collected from the proper ratepayers.

By-law No. 646, Public School Section No. 18 for $800.00 at 6 per cent. for ten years. This By-law is very indifferently drawn. The By-law calls for an annual payment of $106.40 being $80.00 on account of interest and $26.40 on

account of principal, which amounts are entirely wrong. The correct amount of the annual instalment should be $108,68 covering principal and interest, and is the amount which will have to be collected to pay the interest and redeem the principal of this debt.

I would recommend that all future debentures be issued on the instalment plan instead of the sinking fund plan, as by this method there is a considerable saving of interest, owing to the fact that the interest on the debenture runs from 5½ to 6 per cent., whereas the interest on the sinking fund investment runs from 3 to 4 per cent. In this connection, I would point out that the sinking fund payments can be deposited with the Treasurer of the Province of Ontario and earn 4 per cent. instead of 3 per cent. allowed by the savings bank.

Cobb's Lake Fund.

A statement of receipts and expenditures is submitted herewith, showing a balance on hand of $5,859.38. Owing to many alterations in figures of award it was found difficult to ascertain the total amount chargeable to the interested parties. As closely as could be ascertained this amounts to $2,267.77. The annual amount necessary to redeem debentures is $2,645.81, leaving payable by Townships $378.04. As, however, only the $20,000 debentures were sold during 1912 and the balance not sold till 1914—

The Township general fund owes to the Cobb's Lake fund for reduction of future payments as follows:

Annual Assessment, 1912 (including Township's proportion)		$2,645 81
" " 1913		2,645 81
		$5,291 62
Debentures paid, 1913	$1,471 63	
" " 1914	1,471 63	
		$2,943 26
		$2,348 36
Add cheques paid Ontario Bridge Company on account of Township Bridge		1,000 00
		$3,348 36

The amount collected during 1914 was required to pay the debentures maturing in April and May, 1915, and was included in amount of debenture liability at 31st December.

Assessment Rolls, 1913 and 1914.

The Clerk's certificate and Assessor's affidavit were attached to the Rolls, but the date of return of Roll and date of final revision were not mentioned. The Court of Revision minutes should be carefully kept and the changes marked in red ink on the Rolls. The additions of the Rolls are in pencil, but should hereafter be in ink. It would be of advantage if the Rolls were made up in School Sections so that the amount of each School Section would be easily arrived at. The Collector's Rolls to be made up in a similar manner. This would save considerable time in striking the rates for school and school debenture levies. When the Assessment Roll is summarized a separate total would be taken off for each School Section. This has not been done in the past.

I have checked the transfer of the items from the Assessors' Rolls to the Collectors' Rolls and find that all items were properly transferred, except as follows:

1913.
A. R., No. 1092. John McCauley, assessed as Public School No. 7, entered in roll as Public School No. 3 ..... $2 25

1914.
No. 993. S. Ouellette, decreased $250.00 in Collector's Roll.
No. 126. Jos. Skane, decreased $100.00 in Collector's Roll.

Errors in School Sections:

A. R. 221.	T. Berneque, entered as 5, Separate, should be 2, Separate	$2 60
334.	N. Drouin, entered as 22 Public, should be 7, Public	5 64
336.	N. Dassureau, entered as 13, Separate, should be 16, Separate...	12 96
867.	M. Maisoneuve, entered as 3, Separate, should be 9, Separate ..	13 02
1356.	A. Villeneuve, entered as 5, Separate, should be 6, Separate....	17 30

Collectors' Rolls—1912, 1913, 1914.

The Rolls themselves were prepared in a very careless manner, numerous errors in additions and extensions being found. In 1913 the assessment on account of Cobb's Lake was erroneously entered, the Clerk having charged the total outlet liability instead of the annual assessment, the difference having to be allowed by the Collector.

The errors discovered by the Collector in 1913 were as follows:

Overcharge	$564 66
Undercharge	38 66
	$526 00

1914:—

Overcharge	$233 17
Undercharge	83 55
	$149 62

Numerous other small errors were discovered in checking the calculations which do not appear to be rectified.

The complete summary required by statute does not appear on any of the rolls.

The total amount for each school section is not recapitulated in any year, which necessitated the abstracting of the amounts charged on account of each section and involved a very considerable amount of work and resulted in the discovery of several differences between the amounts levied by the School Trustees and the amounts collected. These amounts where over-collected are payable to the respective school sections and where under-collected have to be met out of the ordinary revenue of the Township. A statement covering these differences is submitted herewith. No affidavit by the Collector was attached to the Rolls nor was his settlement shown therein.

The arrears for the year 1912 were returned too late to the County Treasurer to permit of the usual 10 per cent. being added on the 1st of May.

No cash book was kept by the Collector, it being his custom to merely mark in the Roll the fact of the tax being paid without date, making a memo on a sheet of paper, or private note book of any error or allowance made. After closing of the Roll (30th of April annually) the Reeve, Treasurer and Collector met, examined the Roll and the memos of errors and arrived at the amount to be allowed the Col-

lector for such errors and a final settlement made. This amount was approved by Council in total and the memos destroyed.

The Collector and Treasurer, however, found old notes of errors for the years 1913 and 1914 which enabled us to check up the balance arrived at and which was in order. The Collector should make a complete summary of his final settlement and enter the same on the Collector's Rolls.

Assets.

No ledger being kept it was a matter of some little difficulty to arrive at the assets of the Township, but the statement submitted herewith contains the assets as nearly as could be ascertained.

All payments on account of roads, bridges, etc., have been included in one account and owing to the records available it was not considered advisable to place any value on these assets in the statement. The value of these assets should be ascertained by the Council and accounts opened for each and separate accounts kept therefore in future.

School Assets, Cobb's Lake Improvement Scheme, etc., $45,274.76.

No schedule of these assets being available, these accounts were considered as being written down to the amount of the debenture liability as follows:

Amount of debenture liability per schedule		$49,616 92
Deduct—		
Capital proportion of debentures maturing 1915, payable from taxes, 1914	$1,950 96	
Sinking fund account	2,391 20	
		4,342 16
		$45,274 76

Liabilities.

Included in current liabilities is the amount payable during 1915 on account of debentures and interest thereon, which has been assessed for in 1914 taxes.

Accounts Payable.

As under the present system and owing to the fact that the orders do not give dates of work done, no schedule of accounts payable could be prepared. The amount outstanding has been estimated at $300.00.

Treasurer.

The cash book has been the only record kept of the financial transactions of the Township, except in the case of payments to School Sections where a ledger has been kept showing the amount of levies made, and the payments on account thereof.

No ledger or journal has been kept, the Treasurer using the cash book for closing the Collector's Roll, charging himself with the amount of the Roll and crediting as if paid out the amount of unpaid taxes, errors, etc.

When the Tax Roll is completed the Treasurer should make an entry in the journal debiting the Collector and crediting the various accounts applicable, e.g., School Sections (individually) County Rates, etc. Proper accounts should be opened in ledger for the assets and liabilities of the Township and revenue accounts for the various receipts and expenditures so that the position of the Township can be shown therefrom at any time.

The Cash Book has been very neatly and accurately kept, my only criticism being that a fuller explanation of each entry should be given.

Hitherto no bank account in the name of the Township had been kept, it being customary for the Treasurer to keep the funds in his own bank account along with his private money, issuing his own cheque in payment of accounts. The illegality of this method was pointed out at a Council meeting held; a resolution was passed instructing the Reeve and Treasurer to open an account in the name of the Township at the Banque Provinciale, Clarence Creek. The Treasurer was instructed to deposit all moneys received in this account and make all payments in future by cheque.

Orders.

It is the custom when owing to insufficient funds the Treasurer is unable to pay the order of School Sections in full, to pay part of the order in one year and the balance in the next. This tends to cause confusion and may occasion loss to the Township. The prompt payment of taxes would obviate this necessity and might be encouraged by a By-law allowing discount for prompt payment of taxes. In many cases orders from School Sections were cashed without being endorsed and without the seal of the School Section. In some cases the order given detailed no amount but merely balance due. At present orders are signed only by the Reeve. These should be signed by both Reeve and Clerk.

In numerous cases the endorsement of a member of the Council was accepted by the Treasurer instead of that of the payee. At a meeting of the Council the irregularity of this was brought to their attention and the Treasurer instructed not to make payments in future without proper endorsement.

In this connection I would suggest the adoption of a combined order and cheque form which would do away with the necessity of the Treasurer making out cheques and so lessen the work involved.

Authorization.

With few small exceptions the accounts paid were approved by minute.

Minutes and By-Laws.

Minutes for the years 1912-1914 were scrutinized. These minutes were signed by the Reeve or Deputy Reeve or Clerk, with the exception of Minutes of Meeting, August 3rd, 1914, which was not signed by Reeve or Deputy Reeve. The minutes were written in pencil, being at times somewhat indistinct and in no case have they the seal of the Township. The method of passing payment of accounts is rather loose, the resolution reading that "the Reeve be authorized to grant his order to whom it may be entitled to." A list of accounts then follows and I understand that the details of these orders are read at next meeting. I would suggest that a list of orders be made showing the total thereof and that the resolution approving

payment thereof state the total value of orders so approved. Minutes should be written in ink and indexed.

No by-law book was produced, there being only book into which all minutes were copied but these were unsigned and the book very much in arrears. A proper record of the by-laws of the Township should be written up, duly authenticated and bearing the seal of the Township.

Payments Made on Account of Other Municipalities and Other Accounts of Ratepayers.

No account is kept of these payments, the Clerk merely making notations in the minute book that the amounts are to be charged to parties interested or to an adjoining township as the case may be. It was thus found impossible to check the recovery of these moneys with any degree of accuracy. This loose method may involve the Township in some little loss and I would recommend that separate ledger accounts be opened for such payments which would prevent the items being lost track of and would result in their ultimate recovery.

Declarations re Office.

Council.

The declarations of members 1913 and 1914 were produced and were in order. The declarations for 1912 had been mislaid by Clerk and could not be produced.

Auditors.

No declarations were produced for the years 1912, 1913 and 1914. The Clerk advised me that these declarations had been made but was unable to say what had become of them.

Bonds.

O. Guibord, Treasurer, $20,000, and Geo. David, Collector, $1,000. The above bonds signed by ratepayers were produced. I would strongly recommend that bonds be taken out with a guarantee company to replace the present bonds.

Townhall.

The Town Hall is covered by Norwich Union Fire Insurance Society, Limited, policy No. 6235770, $2,000, premium $25.00, expires October 10th, 1915.

Licenses.

The amount received on account of Licenses was $300.00 per annum and was confirmed by letter received from Mr. Campbell, Inspector of Licenses. These amounts were divided equally between the Township and the Police Villages of Clarence Creek and Bourget.

Fines.

No records were kept by any magistrate and in consequence the amounts received for fines could not be checked.

Statute Labour.

This seems to have been kept in a very loose and careless manner and we found it impossible to check the Pathmaster's list with any degree of accuracy.

Unless the work of preparing the Collector's Roll in this connection is done carefully, some considerable loss to the Township may easily occur.

Dogs.

Taxing of dogs seems to have been done in a somewhat loose fashion owing to the many changes and allowances, which had to be made.

Statutory Requirements are as Follows:—

"There shall be levied in every local municipality upon the owner of each dog therein, an annual tax of $1.00 for each dog if only one, $2.00 for each additional dog, $3.00 for a bitch if only one and $5.00 for each additional bitch." SS. 1, Sec. 3, Chap. 246. R.S.O. 1914.

The following parties appear in the Assessor's Roll as chargeable with dog tax but these were not carried to the Collector's Rolls:

1913.

Bisson	$1 00
Johnson	1 00
Lagrois	1 00
Labrasse	1 00
Noel	1 00
O'Brien	1 00
Sawmure	1 00
N. Tessier	1 00
Windsor	1 00
Wolfe	1 00
	$10 00

1914.

S. Canning	$1 00
P. Deschamp	1 00
Johnson	1 00
Lagrois	1 00
Lachance	1 00
Miller	1 00
Ritten	1 00
Ryinbal	1 00
Seguin, A.	1 00
Thivierge, T.	1 00
Turner	1 00
Viau	1 00
	$12 00

There were no charges for bitches in years 1913 and 1914, the assessor advising me that none were found when he made his assessment.

Board of Health.

Minutes.

These minutes were written in pencil and in French up to and including the year 1913. Only very few payments were authorized by minute. At meeting held 7th December, 1914, Dr. Bourque, the Medical Officer, seconded the approval of his own account of $360.40.

Payments to Dr. Bourque.

The payments made to the Medical Officer, Dr. Bourque, appear to be very heavy and in many cases the charges high. In the year 1914 they are as follows:

May 4.	Dr. A. Bourque, expenses to Convention, Toronto	$75 00
June 15.	Cash on account	75 00
Dec. 7.	Cash *re* contagious diseases	360 40
Dec. 7.	Cash *re* insane patients	25 80
	Cash *re* indigent patients	181 90
	Total	$718 10

The amounts charged by Dr. Bourque for examination of insane patients are in excess of the amounts allowed by the County.

TOWNSHIP OF CLARENCE.

Conclusion.

I would recommend the purchase of a vault for the safe keeping of the records of the Township as under present conditions a fire in the Treasurer's office would result in serious loss and inconvenience.

I desire to acknowledge with thanks the cheerful assistance rendered by your Treasurer, Mr. Guibord, the Reeve and members of the Council.

I regret that the final completion of this report has been so long delayed, but this was caused by circumstances over which I had no control, owing to the Township Clerk delaying to furnish me with copies of school by-laws.

I shall be glad to furnish any further explanations required or to advise with officials or council on any matter connected with this report.

All of which is respectfully submitted.

A. A. Crawley,

Chartered Accountant.

Balance Sheet as at December 31st, 1914.

Assets.

Current:			
Cash on hand		$1,778 73	
Current taxes	$18,493 31		
Arrears per County Treasurer	1,015 85		
Becquith Creek Debenture to be assessed	129 99		
Sundry accounts receivable	173 34		
		19,812 49	
			$21,591 22
Sinking Fund Investment:			
Bank of Ottawa Account, Sep. S. S.		$412 92	
Credit Foncier Account, Sep. S. S. 5		1,110 40	
Due by Township to Sinking Fund, School Section No. 6		867 88	
			2,391 20

Permanent:		
Town Hall	$2,500 00	
Hammers and graders	500 00	
Files	100 00	
Stone crushers and moulds	110 00	
School assets		
Cobb's Lake Improvement Scheme to offset debenture liability	45,274 76	
		$48,484 76
Balance at debit of General Fund		1,260 38
		$73,727 56

Liabilities.

Current:		
Due to Schools	$9,235 22	
County Rates	1,496 71	
Due to Cobb's Lake Fund	3,348 36	
Loans and accrued interest	6,800 00	
Debentures and interest matured, and payable out of taxes 1914	4,113 43	
Due by Township to Sinking Fund, School Section No. 6	867 88	
Accounts payable—estimated	300 00	
		$26,161 60
Debenture Liability		47,665 96
		$73,727 56

TOWNSHIP OF CLARENCE, 1912.

Receipts.

Resident taxes	$22,467 32
Non-resident taxes	375 70
Arrears of taxes	21 92
Dog tax	575 00
Fines	2 00
School purposes	1,276 61
Licenses	105 00
Loans	3,500 00
Railway tax	101 14
Miscellaneous	150 02
Balance, Jan. 1st, 1912	2,606 09
	$31,180 80

Disbursements.

Salaries and allowances	$909 49
Stationery and printing	185 02
Roads and bridges	2,591 96
Charities	60 78
County rate	4,198 33
School purposes	16,617 46
Interest	236 70
Board of Health	778 13
Debenture	788 97
Loans and notes paid	1,150 00
Drainage accounts	371 75
Sheep killed by dogs	37 64
House of Refuge and Hospital	286 85
Police Village	322 93
Insurance	25 00
Uncollectable	242 57
Miscellaneous	436 21
Balance on hand	1,941 01
	$31,180 80

TOWNSHIP OF CLARENCE, 1913.

Receipts.

Balance, Jan. 1st, 1913	$1,941 01
Resident taxes	29,796 53
Non-resident taxes	86 41
Arrears of taxes	12 95
Dog taxes	558 00
Fines	15 00
School purposes	431 97
Licenses	96 00
Loans	4,500 00
Railway taxes	121 94
Miscellaneous	37 24
	$37,597 05

Disbursements.

Salaries and allowances	$966 60
Stationery and printing	155 54
Law costs	111 34
Roads and bridges	5,498 50
Charity	22 75
County rates	4,590 79
School purposes	14,143 11
Interest	177 26
Board of Health	542 87
Debentures	1,874 93
Debentures entered	946 20
Loans and notes paid	4,000 00
Drainage	459 60
Sheep killed by dogs	53 67
Police Village	382 16
Uncollectable taxes	319 06
Stone crusher	770 00
Miscellaneous	862 41
Balance forward	1,720 26
	$37,597 05

TOWNSHIP OF CLARENCE, 1914.

Receipts.

Balance, Jan. 1st, 1914	$1,720 26
Taxes, resident	32,802 77
Taxes, non-resident	546 66
Taxes, arrears	222 95
Taxes, dogs	435 00
Fines	2 00
School grants	593 11
License Fund	99 00
Money borrowed	2,500 00
Received, Cobb's Lake Funds	3,595 61
Miscellaneous	127 51
	$42,644 87

Disbursements.

Salaries and allowances	$1,173 33
Law costs	2 00
Stationery and printing	76 52
Roads and bridges	4,612 40
County rates	8,578 55
School purposes	14,777 00

Interest	$301 98
Board of Health	1,067 01
Cobb's Lake and Bickett's Creek	1,601 62
School Debentures	841 45
Loans and notes paid	1,500 00
Drainage accounts	348 87
Sheep killed by dogs	6 66
Error of taxes, 1913	525 60
Uncollectable	575 76
Police Village	1,707 04
Cobb's Lake funds	2,595 61
Miscellaneous	584 70
Balance on hand	1,768 77
	$42,644 87

SCHEDULE.

Debenture Liability.

By-law No. Separate School Section No. 3. For $850.00 for 15 years at 5%.

Annual payment due March 15		$88 20
Interest	$45 70	
Principal	42 50	
		88 20

The annual instalment on account of principal is deposited with La Banque Nationale, Ottawa, and is sufficient to retire the amount of debenture at maturity. The balance in the Banque Nationale, Ottawa, as at 31st of December, 1914, was $412.92.

By-law No. 402. Separate School Section No. 5. For $4,200.00. Passed 15th August, 1904. Annual payment, $298.28, at 5%.

Annual payment for thirty years		$298 28
Interest	$210 00	
Principal	88 28	
		298 28

The amount of the capital instalment, $88.28, is deposited annually to the credit of the sinking fund account with Credit Foncier, Montreal, and is sufficient with interest at 3% compounded to retire the amount of the debenture at maturity.

By-law No. Separate School Section No. 6. For $3,000.00, at 5% for thirty years. Ten payments made, twenty yet to be made.

Annual payment		$234 00
Interest	$165 00	
Principal	69 00	
		234 00

By-law No. 529. Becqueth's Creek. Passed 23rd July, 1901, for $1,349.30. Annual payment, $129.99, at 5%, for 15 years.

	Principal.	Interest.
No. 14 Due 16th December, 1915	$117 91	$12 08
No. 15 " " 1916	123 80	6 19
	$241 71	

SCHEDULE.

Debenture Liability.

By-law No. 1. Separate School Section No. 12. Passed 20th May, 1914, for $1.500.00. Annual payment, $203.80, at 6%.

	Principal.	Interest.
No. 1 Due 1st March, 1915	$113 80	$90 00
" 2 " 1916	120 63	83 17
" 3 " 1917	127 87	75 93
" 4 " 1918	135 54	68 26
" 5 " 1919	143 67	60 13
" 6 " 1920	152 30	51 50
" 7 " 1921	161 43	42 37
" 8 " 1922	171 11	32 69
" 9 " 1923	181 38	22 42
" 10 " 1924	192 27	11 53
	$1,500 00	

By-law No. 1. Separate School Section No. 21. Passed 1st April, 1912, for $900.00. Annual instalment, $116.55, at 5%.

		Principal.	Interest.
No. 3	Due April 1st, 1915	$78 89	$37 66
" 4	" 1916	82 83	33 72
" 5	" 1917	86 98	29 57
" 6	" 1918	91 32	25 23
" 7	" 1919	95 89	20 66
" 8	" 1920	100 68	15 87
" 9	" 1921	105 71	10 84
" 10	" 1922	111 00	5 55
		$753 30	

By-law No. 623. Police Village of Clarence Creek. Passed 3rd June, 1912, for $2,000.00. Annual payment, $271.74, at 6%.

		Principal.	Interest.
No. 3	Due 1st June, 1915	$170 49	$101 25
" 4	"	180 72	91 02
" 5	"	191 56	80 18
" 6	"	203 06	68 68
" 7	"	215 25	56 49
" 8	"	228 15	43 59
" 9	"	241 84	29 90
" 10	"	256 35	15 39
		$1,687 42	

NOTE.—The amount of assessment on account of this debenture was entered in roll but not collected, the Police Village having sufficient funds by its ordinary assessment to pay this debenture.

SCHEDULE.

Debenture Liability.

By-law No. 613. Cobb's Lake Scheme passed 7th August, 1911, for $14,632.80. Annual payment, $1,174.18, at 5% for 20 years.

	Principal.	Interest.
No. 3	$487 89	$686 29
" 4	512 28	661 90
" 5	537 91	636 27
" 6	564 80	609 38
" 7	593 04	581 14
" 8	622 69	551 49
" 9	653 83	520 35
" 10	686 52	487 66
" 11	720 85	453 33
" 12	756 89	417 29
" 13	794 73	379 45
" 14	834 48	339 70
" 15	876 19	297 99
" 16	920 00	254 18
" 17	966 01	208 17
" 18	1,014 30	159 88
" 19	1,065 02	109 16
" 20	1,118 27	55 91
	$13,725 70	

By-law No. Separate School Section No. 8. Passed 10th May, 1912, for $1,800.00. Annual payment, $173.41, at 5%.

		Principal.	Interest.
No. 3	Due 15th May, 1915	$91 97	$81 44
" 4	" 1916	96 56	76 85
" 5	" 1917	101 39	72 02
" 6	" 1918	106 46	66 95
" 7	" 1919	111 78	61 63
" 8	" 1920	117 38	56 03
" 9	" 1921	123 24	50 17
" 10	" 1922	129 40	44 01
" 11	" 1923	135 88	37 53
" 12	" 1924	142 67	30 74
" 13	" 1925	149 80	23 61
" 14	" 1926	157 29	16 12
" 15	" 1927	165 15	8 26
		$1,628 97	

SCHEDULE.

Debenture Liability.

By-law No. 613. Cobb's Lake Scheme. Passed 7th August, 1911, for $20,000.00. Annual payment, $1,471.63, at 4%.

		Principal.	Interest.
No. 3	Due May 6th, 1915	$726 44	$745 19
" 4	" 1916	755 48	716 15
" 5	" 1917	785 70	685 93
" 6	" 1918	817 15	654 48
" 7	" 1919	849 83	621 80
" 8	" 1920	883 83	587 80
" 9	" 1921	919 18	552 45
" 10	" 1922	955 94	515 69
" 11	" 1923	994 18	477 45
" 12	" 1924	1,033 95	437 68
" 13	" 1925	1,075 31	396 32
" 14	" 1926	1,118 32	353 31
" 15	" 1927	1,163 05	308 58
" 16	" 1928	1,209 58	262 05
" 17	" 1929	1,257 96	213 67
" 18	" 1930	1,308 28	163 35
" 19	" 1931	1,360 61	111 02
" 20	" 1932	1,415 03	56 60
		$18,629 82	$7,859 52

Abstract of Debenture Liability.

Separate School Section No. 12	$1,500 00
Separate School Section No. 21	753 30
Village of Clarence Creek	1,687 42
Public School No. 18	800 00
Separate School Section No. 8	1,628 97
Separate School Section No. 18	2,600 00
Becqueth Creek	241 71
Separate School Section No. 6	3,000 00
Separate School Section No. 5	4,200 00
Separate School Section No. 3	850 00
Cobb's Lake	18,629 82
Cobb's Lake	13,725 70
Total Debenture Liability	$49,616 92

COLLECTIONS FROM SCHOOL SECTIONS.

Public Schools, 1912.

No. of Sec.	Amt. Coll. on ac. of S. S.	Amt. Coll. on ac. of Deb.	Grants.	Total Coll.	Levy for Year.	Diff. over Collected.	Diff. under Collected.
1	$59 01	$52 00	$300 00	$411 01	$424 77	.....	$13 76
2	134 57	.....	.....	134 57	125 00	$9 57	.....
3	251 85	.....	300 00	551 85	550 00	1 85	.....
4	90 41	.....	300 00	390 41	390 00	41	.....
5	305 91	.....	300 00	605 91	600 00	5 91	.....
7	149 30	.....	183 00	332 30	333 00	.....	70
9	47 92	.....	120 00	167 92	160 00	7 92	.....
10	101 24	.....	300 00	401 24	400 00	1 24	.....
15	125 48	.....	300 00	425 48	425 00	48	.....
22	200 17	.....	300 00	500 17	500 00	17	.....
23	31 47	.....	90 00	121 47	120 00	1 47	.....
	$1,497 33	$52 00	$2,493 00	$4,042 33	$4,027 77	$29 02	$14 46

$34.12 collected on account of 5 Separate from 5 Public is deducted from amount collected. The list of errors from the collector not received.

Separate Schools, 1912.

No. of Sec.	Amt. Coll. on ac. of S. S.	Amt. Coll. on ac. of Deb.	Grants.	Total Coll.	Levy for Year.	Diff. over Collected.	Diff. under Collected.
2	$207 71	.....	.....	$207 71	$189 56	$18 15	.....
3	455 00	$88 20	.....	543 20	538 20	5 00	.....
4	250 45	.....	.....	250 45	250 00	45	.....
5	1,070 01	332 28	.....	1,402 29	1,400 00	2 29	.....
6	1,172 11	234 00	.....	1,406 11	1,400 00	6 11	.....
8	572 03	173 42	.....	745 45	750 00	.....	$4 55
9	147 84	.....	.....	147 84	150 00	.....	2 16
11	401 60	.....	.....	401 60	400 00	1 60	.....
11 C.	5 00	.....	.....	5 00	5 00	.....	.....
12	408 44	.....	.....	408 44	400 00	8 44	.....
13	378 72	.....	.....	378 72	375 00	3 72	.....
14	375 77	55 00	.....	430 77	435 00	.....	4 23
15	404 49	.....	.....	404 49	400 00	4 49	.....
16	568 79	.....	.....	568 79	550 00	18 79	.....
17	395 57	.....	.....	395 57	400 00	.....	4 43
18	526 40	.....	.....	526 40	512 00	14 40	.....
19	361 50	.....	.....	361 50	350 00	11 50	.....
20	350 79	.....	.....	350 79	350 00	79	.....
21	714 07	116 55	.....	830 62	702 20	128 42	.....
	$8,766 29	$999 45		$9,765 74	$9,556 96	$224 15	$15 37

Collections from School Sections.

Public Schools, 1913.

No. of Sec.	Amt. Coll. on ac. of S. S.	Grant.	Error.	Total.	Levy.	Diff. over-collected.
1	$184 97	300	.....	$484 97	$484 95	02
2	133 62	....	.....	133 62	125 00	8 62
3	258 54	300	.....	558 54	550 00	8 54
4	90 93	300	.....	390 93	390 00	93
7	180 84	183	.....	363 84	358 00	5 84
9	45 40	120	.....	165 40	160 00	5 40
10	100 83	300	.....	400 83	400 00	83
15	130 66	300	35	430 31	425 00	5 31
22	203 95	300	.....	503 95	500 00	3 95
23	67 25	90	.....	157 25	150 00	7 25
24 or 5	300 16	300	.....	600 16	600 00	16
	$1,697 15	$2,493	$0 35	$4,189 80	$4,142 95	$46 85

$43.80 on account of debentures paid by 5 Public to be applied on 5 Separate.

Separate Schools, 1913.

No. of Sec.	Amt. Coll. on ac. of S. S.	Amt. Coll. on ac. of Deb.	Errors.	Total Coll.	Levy for Year.	Diff. over Collected.	Diff. under Collected.
1	.....	.....	.....	.....	.....	.....	.....
2	$195 22	.....	.....	$195 22	$208 69	.....	$13 47
3	467 60	$88 20	.....	555 80	550 00	5 80	.....
4	200 97	.....	.....	200 97	200 00	97	.....
5	1,142 15	298 28	Less 3.12	1,437 31	1,600 00	.....	*162 69
6	1,203 94	234 00	.....	1,437 94	1,400 00	37 94	.....
8	884 52	173 42	.....	1,057 94	1,050 00	7 94	.....
9	157 91	.....	.....	157 91	162 00	.....	4 09
11	446 74	.....	.....	446 74	450 00	.....	3 26
11 Com.	5 00	.....	.....	5 00	5 00	.....	.....
12	391 61	.....	.....	391 61	400 00	.....	8 39
13	374 38	.....	Less .30	374 08	375 00	.....	92
14	368 93	.....	.....	368 93	375 00	.....	6 07
15	551 49	.....	.....	551 49	575 00	.....	23 51
16	654 08	.....	.....	654 08	650 00	4 08	.....
17	410 45	.....	.....	410 45	400 00	10 45	.....
18	588 21	.....	.....	588 21	587 93	28	.....
19	380 58	.....	.....	380 58	375 00	5 58	.....
20	430 50	.....	.....	430 50	425 00	5 50	.....
21	783 03	116 55	.....	899 58	900 00	.....	42
	$9,637 31	$910 45	$3 42	$10,544 34	$10,688 62	$78 54	$222 82

*$43.80 of this amount, collected from 5 Public on account of debentures, to be applied to 5 Separate.

Collections from School Sections.

Public Schools, 1914.

No. of Sec.	Amt. Coll. on ac. of S. S.	Amt. Coll. on ac. of Deb.	Errors.	Grants.	Total Collected.	Levy for Year.	Diff. over Collected.	Diff. under Collected
1	$180 72	.....	.....	300	$480 72	$481 05	.....	33
1C.	25 00	.....	Less 23.74		1 26	25 00	.....	23 74
2	153 44	.....	.....		153 44	150 00	3 44	.....
3	239 56	.....	Less 3.60	300	535 96	550 00	.....	14 04
4	91 60	.....	.....	300	391 60	390 00	1 60	.....
7	179 71	.....	Plus 10.80	183	373 51	358 00	15 51	.....
9	75 48	.....	.....	120	195 48	180 00	15 48	.....
10	201 88	.....	.....	300	501 88	500 00	1 88	.....
15	179 92	.....	.....	300	479 92	475 00	4 92	.....
*18	186 47	$106 40	.....	300	592 87	600 00	.....	7 13
22	186 64	.....	.....	300	486 64	500 00	.....	13 36
23	61 96	.....	.....	90	151 96	150 00	1 96	.....
†24	198 03	.....	.....	300	498 03	500 00	.....	1 97
	$1,960 41	$106 40	$16 54	$2,793	$4,843 27	$4,859 05	$44 79	$60 57

*$62.78 collected from 18 Public and paid to 18 Separate.

†$44.03 collected from 5 (24) Public and paid to 5 Separate.

Separate Schools, 1914.

No. of Sec.	Amt. Coll. on ac. of S. S.	Amt. Coll. on ac. of Deb.	Errors.	Total Coll.	Levy for Year.	Diff. over Collected.	Diff. under Collected.
2	$213 57	.....	.....	$213 57	$214 31	.....	74
3	403 46	$88 20	.....	491 66	475 00	$16 66	.....
4	200 85	.....	.....	200 85	200 00	85	.....
*5	1,294 74	298 28	Plus 5.19	1,598 21	1,600 00	.....	1 79
6	1,785 89	234 00	.....	2,019 89	2,000 00	19 89	.....
8	836 50	173 42	.....	1,009 92	1,050 00	.....	40 08
9	180 83	.....	Less 14.35	166 48	178 00	.....	11 52
11	443 86	.....	.....	443 86	450 00	.....	6 14
11C.	5 00	.....	.....	5 00	5 00	.....	.....
12	486 84	203 80	.....	690 64	650 00	40 64	.....
13	388 56	.....	Less 10.39	378 17	375 00	3 17	.....
14	391 94	.....	.....	391 94	400 00	.....	8 06

15	.....	477 40	.....	.....	477 40	575 00	.....	97 60
16	.....	525 95	.....	.....	525 95	525 00	95	.....
17	.....	387 45	.....	.....	387 45	390 00	.....	2 55
†18	.....	798 62	209 24	Less 1.95	1,005 91	953 52	52 39	.....
19	.....	305 58	.....	.....	305 58	380 00	.....	74 42
20	.....	391 16	.....	.....	391 16	400 00	.....	8 84
21	.....	884 51	116 55	Less 10.80	990 26	969 50	20 76	.....
		$10,402 71	$1,323 49	$32 30	$11,693 90	$11,790 33	$155 31	$251 74

*$44.03 of this amount collected from 24 Public on account of deben tures, paid to 5 Separate.

†$62.78 of this amount collected from 18 public on account of deben tures, paid to 18 Separate.

STATEMENT OF AMOUNTS LEVIED ON ACCOUNT OF SCHOOL SECTIONS EXCLUSIVE OF DEBENTURES AND PAYMENTS MADE BY THE TOWNSHIP TREASURER TO THE TREASURER OF SCHOOL SECTIONS FOR YEARS 1912, 1913 AND 1914.

	Levy Exclusive of Debenture Payments.				*Paid to School Treasurer by Township Treasurer.*			
Section.	Bal. Jan. 1st, 1911.	1912.	1913.	1914.	1912.	1913.	1914.	Bal. Dec. 31, 1914.
No. 1 P.	$964 90	$372 77	$484 95	$481 05	$964 90	$372 77	$484 95	$481 05
No. 1 Cam.	.....	.....	.....	25 00	.....	.....	.....	25 00
No. 2 P.	100 00	125 00	125 00	150 00	100 00	.....	250 00	150 00
No. 3 P.	325 00	550 00	550 00	550 00	555 00	520 00	550 00	350 00
No. 4 P.	491 50	390 00	390 00	390 00	220 00	220 00	460 00	761 50
No. 7 P.	283 00	333 00	358 00	358 00	616 00	358 00	.....	358 00
No. 9 P.	160 00	160 00	160 00	180 00	160 00	160 00	160 00	180 00
No. 10 P.	275 00	400 00	400 00	500 00	375 00	500 00	400 00	300 00
No. 15 P.	300 00	425 00	425 00	475 00	450 00	700 00	.....	475 00
No. 22 P.	500 00	500 00	500 00	500 00	515 00	510 00	475 00	500 00
No. 23 P.	55 00	120 00	150 00	150 00	115 00	160 00	200 00	.....
No. 24 P.	800 00	600 00	600 00	500 00	1,000 00	1,000 00	500 00	.....
No. 18 P.	.....	.....	.....	493 60	.....	.....	493 60	.....
No. 2 S.	.....	189 56	208 69	214 31	189 56	.....	208 69	214 31
No. 3 S.	111 80	450 00	461 80	386 80	336 80	475 00	425 00	173 60
No. 4 S.	200 00	250 00	200 00	200 00	300 00	175 00	160 00	215 00
No. 5 S.	1,001 72	1,135 72	1,301 72	1,301 72	1,735 72	1,101 72	1,301 72	601 72
No. 6 S.	626 00	1,166 00	1,166 00	1,766 00	1,126 00	1,291 00	1,266 00	1,041 00
No. 8 S.	350 00	576 58	876 58	876 58	926 58	400 00	1,353 16	.....
No. 9 S.	145 00	150 00	162 00	178 00	145 00	150 00	162 00	178 00
No. 11 S.	125 00	400 00	450 00	450 00	265 00	460 00	450 00	250 00
No. 11 Cam.	5 00	5 00	5 00	5 00	10 00	5 00	.....	5 00
No. 12 S.	250 00	400 00	400 00	446 20	250 00	600 00	200 00	446 20
No. 13 S.	200 00	375 00	375 00	375 00	300 00	650 00	200 00	175 00
No. 14 S.	294 50	380 00	375 00	400 00	394 50	330 00	435 00	290 00
No. 15 S.	300 00	400 00	575 00	575 00	450 00	575 00	550 00	275 00
No. 16 S.	370 00	550 00	650 00	525 00	545 00	600 00	525 00	425 00
No. 17 S.	160 00	400 00	400 00	390 00	310 00	450 00	400 00	190 00
No. 18 S.	360 00	512 00	587 93	744 28	510 00	562 00	887 93	244 28
No. 19 S.	260 00	350 00	375 00	380 00	360 00	375 00	375 00	255 00
No. 20 S.	250 00	350 00	425 00	400 00	350 00	425 00	400 00	250 00
No. 21 S.	384 48	585 65	783 45	852 95	684 48	585 65	910 84	425 56
	$9,647 90	$12,601 28	$13,921 12	$15,219 49	$14,259 54	$13,711 14	$14,183 89	$9,235 22

Balance, January 1st, 1912		$9,647 90
Add Levy—1912	$12,601 28	
1913	13,921 12	
1914	15,219 49	
		41,741 89
		$51,389 79
Less Expenditure:		
1912	$14,259 54	
1913	13,711 14	
1914	14,183 89	
		$42,154 57
Balance as at December 31st, 1914		$9,235 22

TOWNSHIP OF CLARENCE.

Cobb's Lake Drainage Scheme.

Receipts.

1911.		
May 4	Loan, Bank of Ottawa	$1,500 00
Dec. 29	Loan, Robertson & Sons	1,800 00
1912.		
May 30	Sale of debentures to Government	20,000 00
Dec. 4	Township of Clarence loan	500 00
Nov. 29	Interest	142 50
1913.		
Feb. 26	Plantagenet, North	2,836 55
Feb. 27	Township of Clarence (loan)	1,000 00
Apr. 3	Township of Clarence (loan)	2,000 00
	Interest	12 94
June 18	Plantagenet, North	1,713 01
July 14	J. Carriere	725 00
Sep. 2	J. Carriere	275 00
Oct. 11	Plantagenet, South	5,350 10
Nov. 29	Interest	5 50
Sep. 18	Loan	2,000 00
1914.		
May 30	Interest	16 84
Aug. 27	Union Bank, Rockland (loan)	3,000 00
	Government grant	3,000 00
Oct. 1	Sale of debentures	12,696 16
Dec. 31	Interest	33
Dec. 31	Interest	35
		$58,574 28

Expenditures.

1911.		
May 10	W. H. Maywood, Eng.	$1,000 00
May 10	F. B. Proctor, barrister	65 00
May 10	Township of Clarence	171 00
Aug. 16	*Le Moniteur*	67 45
Sep. 6	Interest, Bank of Ottawa	28 50
Nov. 23	F. B. Proctor	100 00
Nov. 29	Interest, Bank of Ottawa	21 40
Dec. 5	A. Savage	2 50
Dec. 5	O. Paquette	1 00
Dec. 5	J. Pilon	1 00
Dec. 5	F. A. Lalonde	75
Dec. 29	J. A. Menard	90 35
Dec. 29	Payment of loan, Bank of Ottawa	1,500 00
Dec. 29	Bank of Ottawa, interest	5 90
1912.		
Jan. 29	*Ottawa Free Press*	37 40
Jan. 29	*The Contract Record*	19 60
Feb. 16	*Cornwall Standard*	14 00
Feb. 16	F. B. Proctor	98 96
Feb. 20	J. A. Menard	3 50
Feb. 20	H. Longtin	3 50
Mar. 7	J. Martineau	2 50
Mar. 7	A. O. Miron	2 50
Mar. 9	J. A. Menard	3 50
Mar. 9	N. Longtin	3 50
Apl. 2	N. Longtin	3 50
Apl. 27	J. A. Menard	3 50
May 7	Twp. Treasurer	12 70
June 10	F. B. Proctor	250 00
June 10	F. Robertson & Co.	1,800 00
June 10	F. Robertson & Co.	37 50
June 10	Twp. of Clarence, loan	2,000 00

June 24	W. Oullette	$ 3 00
June 24	F. A. Robertson & Co.	1,711 48
June 24	Rubber stamps	47
July 25	F. A. Robertson & Co.	2,619 00
July 25	W. H. Maywood	300 00
Aug. 6	J. A. Menard	3 25
Aug. 7	Twp. of Clarence, loan	1,000 00
Sept. 14	F. A. Robertson & Co.	2,206 36
Oct. 14	F. A. Robertson & Co.	1,481 80
Nov. 4	M. J. Gorman, barrister	3 00
	Twp. of Clarence, loan	500 00
Nov. 25	O. Guibord	20 50
Nov. 25	F. A. Robertson, 5th Pro.	5,529 06
Dec. 2	J. Ethier	8 00
Dec. 2	H. Longtin	8 50
Dec. 16	Maywood & Stidwill	203 00
1913.		
Feb. 27	F. A. Robertson, 6th Pro.	4,623 60
Apl. 3	N. Longtin	2 83
Apl. 3	N. Longtin	3 90
May 5	F. B. Proctor	126 00
May 24	F. A. Robertson, 7th Pro.	1,418 77
May 24	C. Seguin	1 50
May 24	A. Seguin	1 50
May 24	H. Shane	2 25
June 18	O. Seguin	2 00
June 18	A. Seguin	1 50
June 18	H. Shane	1 25
June 28	*La Presse*	16 00
June 28	*La Citizen*	14 00
June 28	*Le Droit*	16 00
June 28	F. A. Robertson, 8th Pro.	3,000 18
July 1	Globe Printing Co.	23 40
Sept. 2	F. A. Robertson, 9th Pro.	2,105 12
Nov. 3	Interest	3 10
Nov. 3	F. A. Robertson, 10th Pro.	1,313 36
Nov. 10	Loan	2,000 00
Nov. 18	Interest	21 05
Dec. 1	Maywood & Stidwill	205 85
Dec. 1	N. Longtin	25 00
Dec. 1	N. Longtin	4 00
1914.		
Feb. 2	Loan	1,000 00
	Interest	34 15
July 21	W. Oulette	9 00
July 21	M. Lalonde	14 00
July 21	Z. Lalonde	6 00
July 21	F. Robertson	1 00
July 21	J. Pilon	12 60
Aug. 6	F. B. Proctor	30 00
Aug. 17	F. A. Robertson, 10th Pro.	890 00
Aug. 17	Interest, Union Bank	4 10
Aug. 17	F. A. Robertson, 10th Pro.	273 40
Aug. 17	J. H. Bulton	1,500 00
Aug. 21	H. Walker	810 00
Aug. 27	Interest on loan	62 15
Oct. 28	J. H. Bulton	350 00
Oct. 22	E. Henri	50 00
Oct. 22	H. Lalonde	60 00
Oct. 22	Engineer	10 50
Oct. 22	E. Thivierge	23 70
Oct. 22	P. Brunet	2 00
Oct. 22	I. Gour	21 00
Oct. 24	A. Gendron	38 00
Oct. 24	N. Lalonde	8 00
Oct. 24	E. Henri	6 00
Oct. 24	H. J. Walker	577 50
Oct. 5	J. Bulton	500 00

Oct. 5	H. Walker	$1,125 00
Oct. 28	J. H. Bulton	550 00
Dec. 28	Collection charges	7 81
Dec. 28	H. J. Walker	1,262 44
Dec. 28	J. B. Lalonde	25 00
Dec. 28	B. G. Lalonde	20 00
Dec. 28	H. J. Walker	1,049 61
Dec. 28	H. Duhamel	1 00
Dec. 28	H. J. Walker	500 00
Dec. 28	Loan	1,000 00
Dec. 28	Union Bank	3,000 00
	To balance	5,859 73
		$58,574 28

ABSTRACT.

Receipts.

Loans received	$12,800 00
Sale of debentures	32,696 16
Government grants	3,000 00
Plantagenet N.	4,549 56
Plantagenet S.	5,350 10
Interest	178 46
	$58,574 28

Expenditures.

Loans paid	$13,800 00
Expenditure on scheme to Dec. 31st, 1914	38,914 55
Balance	5,859 73
	$58,574 28

LOANS.

Loans Received.

1911.		
May 4	Bank of Ottawa, Rockland	$1,500 00
Dec. 29	Robertson & Co.	1,800 00
1912.		
Dec. 4	Twp. of Clarence	500 00
1913.		
Feb. 27	Carriere (Twp. of C.)	1,000 00
Apl. 3	" "	2,000 00
July 14	" "	725 00
Sept. 2	" "	275 00
Sept. 18	" "	2,000 00
1914.		
Dec.	Union Bank, Rockland	3,000 00
	Balance due by Township of Clarence	1,000 00
		$13,800 00

Loans Paid.

1911.		
Dec. 13	Bank of Ottawa, Rockland	$1,500 00
1912.		
June 12	Robertson & Co.	1,800 00
June 10	Twp. of Clarence	2,000 00
Aug. 7	" "	1,000 00
Nov. 4	" "	500 00

1913.		
Nov. 10	Township of Clarence	$2,000 00
1914.		
Feb. 2	Carriere (Twp. of C.)	1,000 00
Dec. 28	Loan to Township	1,000 00
Dec. 31	Union Bank, Rockland	3,000 00
		$13,800 00

Cost of this audit, $615.54.

123 Bay Street, Toronto, Ontario, September 14th, 1914.

To the Mayor and Council, City of Port Arthur, Ontario:

Gentlemen,—Order in Council under date of 29th day of June, 1915, confirmed my appointment by the Provincial Municipal Auditor to make an inspection, audit or examination of the books, accounts, vouchers and moneys of the Municipal Corporation of the City of Port Arthur from the 1st of January to the 1st of June, 1915.

CITY OF PORT ARTHUR.

Scope of Audit.

Authority was contained in the Order in Council to make an audit from the 1st of January to the 1st of June, 1915.

At a meeting held on my arrival the Council requested a report to be given on the several departments. This has been complied with in as far as the work of these departments came under my attention during the audit.

In looking over the last year's financial statements, it is noticeable that the Sinking Fund Investments were not sufficient, and a special investigation of the condition of this Fund has been made. In this respect the original Debenture issues are somewhat complicated by the special Legislation, which has been passed almost yearly since 1891 in reference thereto. This is especially so in the case of the Consolidation, which took place under your By-law No. 770, and the special Act of Legislature passed in 1912.

A very complete system has been installed this year to take care of the Public Utilities with the exception of the Water Works. Accounts that were in the care of the City Treasurer were transferred at the 31st of May, 1915, to the Utilities Commission, who has now control of the Street Railway, Electric Light and Power, and Telephone. Statements and reports dealing with the system of these Utilities were submitted to the Commission by the accountant who had charge of the system work, and it has not been deemed necessary to deal with this matter further.

Sinking Fund.

Statements showing the position of the Sinking Fund at 30th of June, 1915, is shown hereunder and discloses a shortage in the Sinking Fund of $137,899.81.

In dealing with the Sinking Fund necessary at the 30th of June, 1915, on account of the Ratepayers' portion of Local Improvements, the Ledger requirements with accrued interest at the 31st of December, 1914, were taken. This was rendered necessary on account of levies made in advance of Debenture sales, also known commutations of local improvement levies amounting to $13,731.04, having been deposited into the Sinking Fund.

In the Auditor's statement at the 31st of December, 1914, the shortage is shown as $111,332.67, but it was stated that the Railway Award Sinking Fund which at that date amounted to $66,757.59 should offset part of the shortage. This would leave a shortage of $44,575.08.

The facts do not bear out this contention as the Sinking Fund Reserve set up at the 31st December, 1914, does not contain any provision for the issues of debentures under By-law 281-323 of $75,000.00, and under By-law 362 of $40,000.00. This matter is dealt with in the Railway Awards' Report.

If, by good management, the Sinking Fund Investment produced a higher interest rate than what is expected, the interest premium must go to its particular fund and not be absorbed into the General Funds.

It can be readily seen that if the Utilities Sinking Fund Investments produced one per cent. more than was provided for, this should accrue to the benefit of the Utilities and not to the General Town. A separation of the funds is, therefore, necessary so that such interest premium may be accrued to its correct account.

Sinking Fund Deposits should be made as and when called for by the By-law and not in lump sums at the end of each year. Annuity debentures and interest coupons are redeemed when they are due, and there is absolutely no reason why the Sinking Fund deposits should not be made on the day they are due, also.

STATEMENT SHOWING THE POSITION OF THE SINKING FUND AT JUNE 30, 1915.

By Sinking Fund necessary June 30, per schedules s-1....		$518,036 14
" Sinking Fund necessary June 30, per schedules s-8.....		269,830 03
To Bank Balance at June 30, per pass book	$75,922 01	
" Accrued interest thereon to June 30, 1915	376 06	
" Investment in own debenture issues, June 30, per schedule, s-9	560,574 82	
" Accrued interest thereon to June 30, 1915, per schedule s-9	13,093 47	
" Shortage in Sinking Fund at June 30, 1915	137,899 81	
	$787,866 17	$787,866 17

SINKING FUND, CONSOLIDATED DEBENTURES.

Consolidation of debenture issues took place under By-law No. 770, which was assented to on the 16th April, 1912, by a special Act of Legislature. Outstanding issues amounting to $1,885,000.00 were consolidated and the following sections of the Act pertaining to this are given hereunder:

" (5) From and after the passage of such By-law and the execution and issue of the debentures as thereby authorized and their deposit as herein provided for the Corporation shall levy yearly the respective sums thereby required to be raised to form a Sinking Fund for the payment of the principal of the said debentures, and shall cease to levy the several and respective sums required to be raised yearly by and under the by-laws specified in Schedule 'E' hereto for the purpose of forming Sinking Funds for the payment of the principal of the debentures issued under such by-laws respectively.

" (6) The Corporation shall continue to levy yearly the respective amounts required to pay the interest on the debentures issued under the by-laws specified in Schedule 'E' hereto, or on such of the said debentures as may be from time to time outstanding, and as and when any of the debentures issued under such specified by-laws are paid or exchanged as herein provided, and then only the Cor-

poration shall yearly levy for interest under the Consolidated By-law a sum equal to the interest at the rate mentioned in the Consolidated By-law on the amount of the debentures issued under such specified by-laws, which shall from time to time have been paid or exchanged.

"(7) The debentures issued under the said Consolidated By-law shall be deposited with National Trust Company, Limited, to hold the same on trust to deliver the same, or any of them on the written order of the Mayor and Treasurer of the said City for the purpose of being used in payment of or in exchange for a like amount of debentures issued under any of the by-laws specified in Schedule 'E' hereto, which shall thereupon be delivered to The National Trust Company, Limited, and cancelled.

"(8) The Corporation shall continue to invest the funds now on hand for Sinking Fund in accordance with the provisions of the Municipal Act and on the maturity of the respective debentures mentioned in Schedule 'E' shall apply so much of such sinking fund as appertains to such debentures respectively in or towards payment thereof.

"(9) The Corporation shall furnish to the National Trust Company, Limited, or the Trustee for the time being holding the consolidated debentures authorized by this Act a statement of the amount of Sinking Fund so applied, duly verified by the declaration of the City Treasurer and the certificate of the Mayor, and the Trustee shall cancel an amount of the consolidated debentures equal to the amount of such Sinking Fund so applied in payment of debentures maturing or matured and the levy of any sum for Sinking Fund in respect of the debentures so cancelled shall thereupon cease."

Attention is drawn to section 8 which states that the Corporation shall continue to invest the funds now on hand in accordance with the Municipal Act.

The provisions referred to are as follows:

If, in any year, after paying the interest and appropriating the necessary sum to the sinking Fund, or in the payment of the instalments, there is a surplus properly applicable to such debt, it shall so remain until required in due course for the payment of interest, or for the Sinking Fund, or in payment of the Principal. No money collected for the purpose of a sinking fund shall be applied towards paying any part of the current or other expenditure of the Corporation.

The ledger Sinking Fund Reserve at the 31st December, 1911, on account of the consolidated debentures is $231,224.45. There have been no accruals of interest credited to this account, and the interest earned on the actual Sinking Fund Investments has been allowed to partially offset other deposits that were legally required to be made. In the following statement treating with this matter the interest accruals to the 30 June, 1915, are $38,605.58, and compose part of the shortage in the sinking fund statement.

Railway Award Sinking Fund.

In the Award of the Ontario Railway and Municipal Commission given under date of the 4th July, 1908, the following section appears:

"And we further award, adjudge and direct that the Corporation of the City of Fort William shall within sixty days from the making of this our award, pay to the Corporation of the City of Port Arthur the said sum of $52,000.00, the same

to be paid by the Corporation of the City of Port Arthur into a Trust Account to be treated as a Sinking Fund to redeem the debentures still unpaid, issued in respect to the different portions of the property included in this award."

In Chapter 118, R.S.O. 1909, in para. 8, it states that "The City of Port Arthur may invest the $52,000.00 paid by the City of Fort William under the Award of the Ontario Railway and Municipal Board in any of its Local Improvements Debentures or in any of the Street Railway Debentures payable within twenty years."

Among the Railway Award Sinking Fund Investments there is one debenture that is payable within thirty years.

The standing of the Award Sinking Fund and details of the investments are exhibited on an attached statement. The amount standing to the credit of the Sinking Fund at the 30th June, 1915, is $69,069.59.

It is assumed that the Award was to take care of the following debentures, for the redemption of which no Sinking Fund had been provided, as a special Act of Legislature made this unnecessary.

By-Law No.	Date of Issue.	Amount.	Int. Rate.	Term of Years.	Annual Sinking Fund.
281-323	Mar. 1, 1891	$75,000 00	5%	30	$1,337 25
362	Mar. 1, 1893	40,000 00	5%	30	713 20

These two debenture issues were included in the Consolidation that took place under By-law No. 770 in 1912, and was assented to by a special Act of Legislature. From the year 1912 Sinking Fund has been based so as to take care of the total of such Consolidation on a forty year basis.

If the Sinking Fund deposits had been made yearly on account of the before mentioned two debenture issues, the standing of the Sinking Fund at 30th June, 1915, would be as follows:

By-Law No.	Date of Issue.	Needed to Date of Last Deposit, March 31, 1911.	Accrued Int. to June 30, 1915.	Sinking Fund June 30, 1915.
281-323	Mar. 1, 1891	$39,820 63	$7,229 71	$47,050 34
362	Mar. 1, 1893	18,290 01	3,320 84	21,610 85
Total	.....	$58,110 64	$10,550 55	$68,661 19

The Railway Award Sinking Fund stands at the 30th June, 1915. at $69,069.59, while the Sinking Fund needed on debentures shown above, is $68,661.19. Neither of these are included in the Sinking Fund Statement.

Sinking Fund Trustees.

The Total Debenture Debt inclusive of Local Improvements now amounts to $8,128,028.36, for which the levy made in the year 1915 for Sinking Fund Deposits aggregates $162,884.68.

The Sinking Fund moneys that should be on hand at the 30th June, 1915, amount to over $850,000.00.

A Commission or Trustees comprised of the Mayor, Bank Manager and a prominent Ratepayer of financial ability should be appointed to take care of the handling of all Sinking Funds. Remuneration commensurate with their duties should be allowed, but under such a system there should be no laxity allowed in regard to the collection of sinking fund levies or their subsequent investment.

Excerpts from the City of Winnipeg Sinking Fund Trustees' Report, 1915, are given hereunder and their guardianship of the funds and remarks thereon appears admirable.

"Naturally the City is most interested in handling its finances in such a way that when it goes to the market to borrow money it will command the highest price, and your Trustees realize that the treatment of Sinking Fund moneys will do much to either help the City to accomplish this object or throw discredit on its financial affairs. The price of a new issue floated in London must be fixed by taking into consideration the price at which its securities are selling on the Stock Exchange, and with the object in view of improving the price and creating a steady and unfailing market for the stock, your Trustees have set aside a considerable sum of money for the purchase of City of Winnipeg securities on the London Stock Exchange.

"During the year there was due and we have received from the City of Winnipeg annual levies amounting to $1,118,371.32, and there has never been a delay in payment of such levies of even as much as a day.

"The average rate of interest that our total investments earn is 5.28 per cent."

Debenture Statement.

Complete Statement of Debentures at the 30th June, 1915, is included. The principle unpaid at this date is as follows:

Electric Railway	$901,267 46
Electric Light and Power	572,495 11
Telephone	306,332 75
Waterworks	1,916,818 09
General	2,280,050 67
Local Improvements—General	252,255 24
Local Improvements—Local	1,745,251 21
	$7,974,470 53

Some of the issues included in this statement are unsold and such issues are so marked.

Discount of Debenture Sales.

The persons responsible for loss on sale of debentures are naturally those who are assessed for the payment of the debentures.

Discount on various debenture sales were covered by the issue of a new set of debentures under By-law No. 1153, for the amount of $137,850.00. Balance of discounts not covered by Debenture Issue 31st December, 1914, is $25,181.03.

By-law No. 1153 has been treated as a general debenture and it will be necessary for the Treasurer to make a statement showing the composition of this $137,850.00. The Interest and Sinking Fund on that portion that pertains to the Utilities or Schools must be charged to the Utilities or be assessed against the School supporters.

The balance of discount not covered by debentures must be treated similarly.

Debenture Coupon Interest.

The Treasurer prepares a statement of all coupon interest falling due within the month and cheques are drawn on the general bank account and deposited into

a special account to cover the interest due. Coupons are redeemed out of the special account as they are received by the bank. In the case of the English Bonds, funds are transmitted direct to London for the redemption of the coupons.

Cheques issued to bank for redemption of Debenture Interest Coupons and Annual Instalment Debentures, were checked into the special account. Credit Balance at 30th June, 1915, is $689.33, but on account of the draft transmitted to London being $62,833.33 and the deposit only $61,000.00, the correct balance is $2,522.66. This balance represents interest coupons not redeemed but which may be presented at any time.

Coupon Interest Bank Reconciliation at June 30, 1915.

Balance to June 30, 1915	$689 33	
Short deposit sterling remittance, July account	1,833 33	
Debenture interest coupons not presented for payment		$2,522 66
	$2,522 66	$2,522 66

Cash Book Record is kept both of Deposits made and Interest Coupons and Instalment Debentures redeemed. The balance of this record is in agreement with the Bank Pass Book. Owing to a number of Debenture Issues not having the By-law number inscribed on the Interest Coupons it is impossible to determine accurately what issues the unredeemed coupons pertain to. All coupons now issued have the By-law number marked thereon and also the serial debenture number.

Officials.

While the City was undertaking large construction work and business was at its height, it was absolutely necessary to have a certain staff to handle the volume of business. In the past year or more construction work has practically ceased, and commercial activities are lessened considerably. The transactions passing through the City's Books have been reduced in practically all the Departments, with the exception of that of the Tax Collector, where it is more likely there is a slight increase, on account of the Arrears of Taxes.

The staff of the several Departments has not been reduced to any great extent, and they still continue in their various positions. It is evident that by the re-arranging of the work by the heads of the departments certain assistants could be dispensed with. A great number of the officials have been in the City's employ for a number of years, and many of them are married men with families. If at this time of stress the Council decides to reduce the staff an attempt should be made to release those who have the least dependants.

In a report of this nature it is not advisable to deal personally with the merits or demerits of the officials, only in the case of wrongdoing, but it may be stated that while the departments generally appear to have more staff than is necessary, yet as a whole, they are very efficient, judging from the condition of the books and records.

Clerk's Department.

There is certain work performed in this department that may be eliminated. For instance, the Treasurer keeps a complete record of the debenture issues. It should not be necessary for the Clerk to do this also. There is certain indexing done on account of Local Improvements which is covered more thoroughly in the Engineer's Department.

Treasurer's Department.

The Treasurer states that part of the duties of Mr. A. H. Finlinson is to keep a card ledger of every item paid out, to whom paid, and from whom received. This has to be done to conform with the Government regulations, which insist that the receipts and payments must be given in detail. This necessitates extra work, as each month a trial balance has to be taken off to see that the card ledger agrees with the controlling accounts in the City Ledgers.

Cash Book may be arranged so that typewritten schedules could be made up therefrom. It will be necessary for an analysis to be made of some of the Cash Book columns, but the work entailed in keeping the card ledger is very costly and does not appear necessary in other municipalities, who prepare their statements direct from the Cash Book.

Engineer's Department.

The cost bookkeeping in this department is practically duplicated by that in the Treasurer's. With very small modifications the ledger kept in the Treasurer's office could give the same information to the Engineer as that kept by his bookkeeper.

The many records kept by the Engineer are in good form and exhibit a great deal of painstaking work.

Auditors.

The transactions occasioned by the City operating the several Municipal Franchises and the numerous Debenture Interest Coupons, and other debenture transactions, necessitate a close check on the part of the Auditor.

If the City obtains the service of a thoroughly competent permanent auditor the result would be of benefit. Reports could be made to the Council every month and he could advise them on many matters in which they should have guidance. His personal contact with all the departments would give him the opportunity of stopping all duplication of clerical work, and the system in the several departments could be steadily improved.

Tax Sales Redemption.

Lands sold at Tax Sales for arrears of taxes may be redeemed by the former holder, or any incumbrancer, within twelve months after such sale, by tendering such sale price plus ten per cent., or within thirty days of notice from the Treasurer after the elapsing of the twelve months, by tendering fifteen per cent. and other costs.

Such moneys received by the City for redemption of tax sales are deposited into a separate bank account and the payment over to the present holder of the property is made therefrom.

Accounts Payable.

The printed form upon which all accounts must be submitted is well adapted to its purpose, but in some cases these are made out by the departments from invoices received, which are not on the authorized form.

In most cases it is hard to determine whether the accounts have been prepared by the firm rendering them. It is essential that the Council pass a regulation that all accounts must be certified as bona fide invoices. A printed footnote on the present form, as follows, would be the most desirable:

DECLARATION TO BE ATTACHED TO OR WRITTEN UPON ALL ACCOUNTS.

To be signed by a member of the Firm or an authorized Attorney.

I ..... do solemnly

declare that no member of the Council or Officer of the Corporation of the City of Port Arthur is, in a private capacity, directly or indirectly, interested in the within Account, or in any part of the work, goods or materials mentioned therein, or in the money thereby claimed; and that the said Account amounts to the sum of..... ..... Dollars.

Port Arthur .....191.... .....

In connection with the passing of Accounts before Council it would be better, that after all accounts have been certified by the Head of the particular department to which they refer, and after the prices and extensions have been enquired into and checked, that they be handed to the City Clerk. He will immediately open an account and give credit therein, under name of the creditor.

At Council Meetings he will submit all such certified accounts to the Finance Committee, or to the Committee or Commission to which they refer, so that they may approve of them and recommend the payment thereof. It will be the duty of the Clerk to enter all such accounts so passed for payment unto the Official "Paylist," form of which is submitted herewith and these when properly certified by the Chairman of the Committee will be furnished to the Treasurer, from which he shall issue cheques to the party so named thereon.

The Paylists will be numbered in consecutive order and all the entry that will be necessary in the Minutes is that "Paylist Number .... amounting to $..... was passed for payment."

The Clerk after the issue of the cheques by the Treasurer will debit each of the accounts, which he formerly credited, so that a definite detailed account may be exhibited, and duplicate payments will have little or no opportunity to occur.

The Treasurer has been endeavoring to keep a somewhat similar check on the accounts, but as he only makes his debits at the same time as the credits, there is no record of any outstanding accounts and errors are liable to creep in.

CITY OF PORT ARTHUR.

No.....

COUNCIL PAY LIST.

Passed in Council.....day of.....19....

.....
Town Clerk.

Approved.....
.....
.....
Finance Committee.

Date of Account.	Invoice No,	Name of Payees.	What For.	Account Chargeable.	Separate Items.	Total Amount.	Paid by Check No.
191							

The following accounts were either not authorized for payment, or appeared in the Minute Book at a different amount to that paid. In practically all cases a resolution number was given, but in those appearing hereunder, the authorization was not contained in the minute book under the stated resolution number.

Department	No. Invoice	Payee.	Amount.	Remark.	
Hydro-Electric	37	Star Electric Co....	$3 83	not passed Resol...	$14 00
	114	Tourtellot Hdwe....	1 05	" " ...	60 00
Power	6	S. M. Lowery	19 55	passed as $18.55 Resol.	2,105 00
Water	63	C.N. Railway	72 64	not passed Resol...	2,246 00
	94	Escher, Wyss & Co.	380 92	passed as $371.32 Resol.	2,349 00
Fire—General	239	Marks, Clavet, Dobie Co.	2 52	not passed Resol....	2,195 00
Finance	432	Public Utilities ...	1,152 55	passed as $1,147.55 Resol.	2,248 00
Property	662	Marks, Clavet, Dobie Co.	2 50	not passed Resol...	26 20
"	663	Marks, Clavet, Dobie Co.	4 18	" " ...	26 20
"	712	Walsh Coal Co.	33 60	" " ...	26 20
Board of Health	160	W. B. & H. R. Sims	9 55	passed as $8.80.... Resol.	144 00
	225	A. J. Johnson	20 00	passed as $5.00.... Resol.	157 00
	243	J. L. Matthews Co..	5 00	not passed Resol....	157 00
	289	Woodside Bros.	102 38	" " ...	132 00
	263	*Municipal World* ..	96 94	" " ...	132 00
	319	Miss Van Bockstackle	58 00	" " ...	167 00

Minutes.

Those under date of the 31st December, 1914, are not signed by the Mayor.

Loose Leaf form of Minute Book in use contains all typed matter, and is well arranged. It has already been stated that on certain cheques issued and accounts paid, Resolution numbers were given, presumably those approving them for payment, but on reference to the Minutes, authority was not contained for the payment of these. It may be that in the transcription from the rough notes these accounts were omitted. If that is the case more careful check should be made in the copying.

Bills Payable.

Those outstanding at 30th June, 1915, are given hereunder, and were issued and discounted at the bank to take care of current expenditure. These will be redeemed when the taxes are collected. The discount or interest charges thereon were checked and found correct.

No.	Account.	Due Date.	Amount.
4	General.....	July 19, 1915	$20,000 00
5	General.....	July 22, 1915	110,000 00
6	School Buildings...	July 24, 1915	70,000 00
9	General	Sep. 3, 1915	50,000 00
10	General.....	July 19, 1915	20,000 00
11	General.....	July 21, 1915	40,000 00
12	General.....	Aug. 2, 1915	82,000 00
			$392,000 00

Bank Charges.

Interest charges are in practically all cases supported by debit notes from the bank. Where possible these were verified. In the case of the Interest Charge on the Current Bank Overdraft, this is calculated on the daily balance and if the City so desire the bank may submit the details of the monthly interest charge, although this is unusual. It is only fair, however, that the City should know that the amount of the monthly charge is correct.

Pay Rolls.

Pay Rolls are prepared for each Department and signed by the Heads and Clerk. Total of the Pay Roll is contained in the Resolution which authorizes its payment.

In respect to the Pay Rolls and Invoices it was noticed that the Clerk's signature was in most cases impressed by a rubber stamp or signed in his name by an assistant. In the case of the rubber stamp, care must be taken that it is not left lying around so that someone else could avail themselves of its use. If the Clerk's assistant endorses his name it would be wiser that the signature should be followed by the word "per" and the initials of the assistant.

The following inaccuracies were noticed in connection with the Pay Rolls:

	Amount	Issued to	Date	Account.	Remarks.
Cheque No. 1390.....	$6 36	A. Grant	Jan. 11	Cordwood Camp	Not on pay roll.
" 2350.....	5 00	R. Fox	Apr. 3	Electric.	Paid in excess of salary deducted in a later pay roll.
" 2857.....	87 00	Scavenging	May 15	Board of Works.	Should be $117 00.

Pay Roll 105 for May, Electrical Department was short added 20c.

Pay Rolls where the employees are paid on the hour rate were tested, and with one exception, found correct. Pay Roll 110 Electrical Department, Wm. Cooke 55 hours at 27½c. appears at $12.65, this should be $15.12.

Pay Roll No. 23 for Playgrounds, dated January 15th, 1915, $72.00 was not mentioned in the Minute Book as passed for payment.

Reconciliation of the Pay Roll Bank Account at 31st May, 1915, is given hereunder:

Overdraft—per cheque register		$305 95
Cheques paid in May entered in June		32 00
Outstanding cheques—May 31, 1915	$474 51	
Balance—per pass book	.....	136 56
	$474 51	$474 51

Pay Roll Cheque Register.

Pay cheques are signed by the Treasurer only. There is a separate Bank Account for the Pay Rolls, and cheques are transferred from the general account at intervals to the credit of Pay Roll account.

Cheque No. 2115 issued to R. Chammings on the 10th March was not endorsed by him.

Cheque No. 2800 was issued to Dr. C. N. Laurie for the amount of $250.00. For several months previous his salary cheques were only $212.50, and the subsequent months under a new By-law his salary was set at $175.00 per month. It appears that he was overpaid $37.50. The Clerk stated that the Board of Health passed this amount, as it was shown on that particular Pay Roll as $250.00. It does not appear that Section 22 of Public Health Act is intended to apply to the salary of the Medical Health Officer.

Cheques.

Cheque entry into the Cash Book should be made so that the face amount thereof should appear as a credit in the bank column in all cases. Under the present system if the cheque issued is intended to cover charges to more than one department it appears in broken amounts. Distribution could be made to the various departmental columns according to the analysis, without the entry in the bank column also being in separate items.

Among the outstanding cheques at the 30th of June, 1915, the following which should have been presented for payment ere this were investigated.

Old outstanding cheques, 30th June, 1915:

Number.	Date.	Amount.
7665	Nov. 21, 1911	$70 00
9901	Sept. 14, 1912	2 00
774	Dec. 31, 1912	4 00
839	Dec. 31, 1912	1 80
922	Feb. 3, 1913	950 00
3358	Dec. 2, 1913	2 90
3873	Jan. 27, 1914	200 00
		$1,230 70

Cheque No. 7665 payable to J. M. Munro was issued for the Assurance fees on Water Lots No. 2, 3, and 4, Strathcona Property. When the Treasurer's attention was drawn to this matter he obtained the Certificates from the Registrar and handed them to the Solicitor for his action. This cheque has since been presented for payment.

Cheque No. 922 issued to the Solicitors for the purchase of land in connection with the New Waterworks System was mislaid by them and not deposited until their attention was called to it. In the meanwhile, however, they had issued their own personal cheque to cover the transaction in question.

Cheque 3873 issued to the Solicitors *re* Spur for Belt Line, is being held until certain mortgages against this property have been dealt with.

The other four cheques amounting to $10.70 may be cancelled, as it does not appear likely that they will be presented for payment.

Cheques as listed hereunder were not authorized for payment in the Minute Book. The majority of these are for insurance premiums and it was stated that it was not the custom to have such accounts passed. Council, however, should pass on all payments of whatever nature and in future it would be well that instructions be given to this effect.

Date.	Payee.	What For.	Cheque No.	Amount.	C.B. Fo.
Jan. 4	Ruttan & Co.	Insurance—General	6862	$30 40	77
" 4	Dobie, E. G. B.	" "	6863	22 80	77
" 4	Cooke, W. F.	" "	6864	32 00	77
" 4	McCallum, W. A.	" "	6865	30 40	77
" 15	Rapsey, J. A.	" Fire Department	6880	192 00	84
" 26	Bonin, Euclid	" General	6898	180 00	85
" 27	Andrew, T. N.	" "	6901	30 00	85
" 27	Rapsey, J. A.	" Telephone	6900	28 80	85
" 27	Sture, P. W.	" General	6902	15 00	85
" 28	Andrew, T. N.	" "	6906	75	85
Feb. 3	Ruttan & Co.	" Telephone	6928	72 00	87
" 8	Ray, S. W.	" General	6931	20 30	87
" 10	Rapsey, J. A.	" "	6937	8 00	90
" 19	P.A. Ins. and Vessel Agency	" "	7061	20 75	95
Mar. 18	Bonin, E.	" "	7234	62 80	104
" 24	Tax Collector	City Property—Taxes	7239	1,442 35	104
" 27	Rapsey, J. A.	Insurance—Cordwood Cp.	7243	40 00	104
" 29	Provincial Treas.	Legislature	7244	172 20	104
Apr. 19	Ray, S. W.	Insurance—General	7369	9 00	112
" 27	Andrew, T. N.	" Telephone	7392	28 80	112
	Rapsey, J. A.	" "	7393	28 80	112
	Ray, S. W.	" "	7394	28 80	112
	Bonin, E.	" General	7395	78 75	112
May 4	Rapsey, J. A.	" Bonds	7409	80 00	114
" 6	City Engineer	Scavenging	7434	25 00	115
" 13	City Engineer	Scavenging	7446	21 20	115
" 20	Bonin, E.	Insurance—General	7559	42 00	120
" 26	Roberts, Harold	Utilities—Storehouse	7567	47 25	120

Collector's Rolls.

Statutory requirements have been complied with.

Cash receipts shown in the Roll were agreed with those paid to the City Treasurer. All taxes written off were listed by the Collector with explanations attached. Remissions on account of Business and Income Taxes were passed on by the Council, but those on account of the Water Tax were not. It would be better for the complete list to be submitted to the Council, and the total remissions mentioned in the Minute Book.

Form of Collector's Roll is exceptionally good. Arrears Register is dispensed with as the Roll is so arranged that it is unnecessary to make any transfers.

When the Assessment Register of Special Rates levied for the Local Improvements and the summary thereof has been completed to date, the Records in the Assessment Department could not be in a much better condition.

The Municipal Act calls for the Clerk to prepare the Collector's Roll, whereas in your City H. E. Royds, the Assessment Commissioner and Tax Collector, prepares it, but the Clerk attaches his certificate thereto.

The Assessment Act prescribes certain duties, as to notices, to be performed by the Clerk, when there is no Assessment Commissioner. Where there is an Assessment Commissioner he performs these duties. The Clerk must have a personal knowledge that the certificates signed by him are correct, as he assumes responsibility therefor.

Commutation of Local Improvement Levies.

It would appear that all amounts paid over to the Municipality for commuting any or all of the special charges against a certain property, should be based

so that with interest accruing thereon it will provide for the annual sinking fund deposit and for the interest payment on the debenture coupons. This of course refers only to commutation after debenture issues have been made.

The commutations amount to a considerable sum and the only clear and complete way to deal with this account, is to deposit all such moneys received into a special bank account. Withdrawals would be made annually for such sums that are required for the payment of debenture coupon interest, and sinking fund deposits. In this way, the aggregate of such transfer, the general levy and the special ratepayers' levy, would account to that called for on the original by-law. There does not appear to be any other safe way to handle these funds.

Investigation of the Ledger Account discloses that from the year 1908 to the 30th of June, 1915, there has been paid to the Treasurer commutations amounting to $13,731.04, details of which are attached. All these amounts have been credited to the Local Improvement (Ratepayers' portion) Sinking Fund Reserve. Thus it forms part of the Sinking Fund at once and so remains. The proportion of interest that should be paid by owners annually for the redemption of Interest Coupons would be transferred from the Sinking Fund in the case of the commuters' share.

Mr. Royds on completion of the Local Improvement Summary will compile a statement of all commutations and until this is accomplished the total amount of levies commuted is only a conjecture.

Date.	Description.	Receipt. No.	Folio.	Credits.
1908.				
Nov. 7	Sidney Spencer	3915	62	$59 45
Nov. 10	John Stocks	8	..	132 00
1909.				
Apr. 29	Department Public Works	4042	5	774 85
1910.				
Mar. 18	Canadian Pacific Railway	4354	59	110 23
Mar. 1	F. Anderson	4345	..	113 68
Mar. 23	Provincial Ontario Registry Office Sidewalk	4359	60	351 95
May 16	Alex. Anderson	4420	93	56 45
1911.				
Apr. 8	Canadian Pacific Railway	4770	41	300 00
Aug. 11	Thomas Craig	4905	56	67 65
Sept. 11	Grand Trunk Pacific Railway	4944	60	240 06
Oct. 31	R. R. Racey	5001	67	30 69
1912.				
July 23	Canadian Pacific Railway, per H. E. Royds	5357	108	9,817 99
1913.				
July 22	Canadian Pacific Railway	5851	149	416 01
July 23	Fitzsimmons Co.	5852	149	53 12
July 23	Fitzsimmons Co.	5856	151	59 65
1914.				
Dec. 31	Algoma Street Extension	6757	65	833 66
1915.				
Apr. 8	Grand Trunk Pacific Railway	6883	17	313 60
				$13,731 04

Park Commission.

Resolution of the Board numbered 214 and dated 17th February, 1915, authorized the Treasurer to issue a cheque of $200.00 to the Secretary, T. F. Milne, in payment for his work during the year. Cheque No. 7067 was accordingly issued on 22nd February, 1915. He as a member of the Board cannot legally receive any remuneration, as the section of the Act, appearing hereunder, expressly covers

this matter. Moreover, By-law 837 appointing the Clerk states that this is part of his official duties, which is covered by his salary.

Chapter 203, Section 7, R.S.O. 1914. The members of the Board shall serve without compensation, but each member shall be entitled to receive his actual disbursements for expenses in visiting or supervising the park or park property where the visit or service is made or rendered by direction of the Board.

Dog Taxes and Licenses.

The Chief of Police collects these and turns his collections over to the City Treasurer who issues a receipt therefor.

In the case of the Dog Tags these are numbered consecutively and all those issued were accounted for in a Cash Book under the tag number. Licenses were also all accounted for, the Treasurer's receipts in some cases covering several separate licenses.

Fines and Fees.

Police Court record of Fines and Fees handed over to the Treasurer is prepared on a form in duplicate, one of which the Treasurer receives, and the other is retained by the Police Magistrate. The form is a complete one and no inaccuracies were discovered as to the returns.

Police Court Clerk.

Police Magistrate states that it is absolutely necessary for him to have clerical assistance, and while Mr. Rogers may not be occupied all day long his assistance is needed at various times during the day. If there is any additional work that he could do, this could be undertaken in his unoccupied moments.

Chapter 192, Section 353, R.S.O. 1914, states that:

The Clerk of the Council of the City or Town, or such other person as the Council appoints for that purpose, shall be the Clerk of the Police Office, and shall perform the same duties and receive the same fees and emoluments as a Clerk of a Justice of the Peace.

Where the Clerk of the Council is paid by a salary, the fees and emoluments shall be paid over by him and belong to the Corporation.

Where there is a Police Magistrate the Clerk of the Police Office shall be under his control.

Election Expenses.

Chapter 192, Section 151, R.S.O. 1914, states that:

The reasonable expenses incurred by a clerk or any other officer for printing, providing ballot boxes, ballot papers, materials for marking ballot papers, and balloting compartments, and for the transmission of packets, and reasonable fees and allowances for services rendered under this part, shall be paid to the Clerk by the Treasurer, and shall be paid by the Clerk to the persons entitled thereto.

Under Resolution No. 2035, cheque number 6871 was issued to the Clerk T. F. Milne for the amount of $504.73 to cover expenses incurred for the annual election. This amount was deposited to his own account and he drew cheques thereon in payment of the many expenses connected with the election.

Again under Resolution 2198, cheque number 7103 was issued for the amount of $173.40 on March 9th, 1915, to cover certain elections held on the 5th March. This money was dealt with similarly to the before mentioned amount.

The Clerk states that he has endorsed paid cheques in his possession, but it must be noted that they are not in the possession of the City nor is there any other matter on file with the exception of the two summaries of the election expenses, compiled by the Clerk.

Although the wording of the Act is for the Clerk to pay such accounts, yet it is essential for him to file with the Treasurer the receipts. Under these conditions the auditor is in a much better position to investigate such payments, whereas, the present method leaves a great deal to be desired. It must not be taken that there is the least reflection cast on the clerk by the foregoing, but the ratepayers must be given all the protection possible.

Bonds.

The following bonds covering the City Treasurer and Tax Collector were scrutinized and found in order.

It is stated in the Municipal Act that it shall be the duty of every Council, in every year, to enquire into the sufficiency of the security given by the Treasurer and to cause to be entered in its Minutes the result of the enquiry.

In the case of the City Treasurer the security seems sufficient, as he handles very little currency.

The Tax Collector, however, handles a great deal. The total collections to be made on account of 1915 taxes is about $870,000.00. Whether the security of $10,000.00 is sufficient is a matter that the Council should decide on, but it would appear that it might safely be increased.

City Treasurer, Wm. J. Gurney.
London Guarantee & Accident Co., Ltd. Policy No. 770095. Premium, $40.00. Renewal Receipt No. 94737. Insurance, $10,000.00. Expiry, 1st May, 1916.

Tax Collector, Harvey E. Royds.
London Guarantee & Accident Co., Ltd. Policy No. 770096. Premium, $40.00. Renewal Receipt No. 94738. Insurance, $10,000.00. Expiry, 1st May, 1916.

Insurance.

Insurance in force on the various city properties is detailed hereunder from a list prepared by the City Treasurer.

A Committee of the Council should go into the matter of insurance and determine as to the sufficiency of the insurance now carried and enquire as to the best method of distributing the insurance among the local agents.

Property. Policy.	Amount.	Premium.	Yrs.	Expiry.
Fire Halls.				
No. 1—National, No. 26675	$5,000 00	$75 00	3	Dec. 1, 1916
No. 1—Phœnix, No. 1784	5,000 00	75 00	3	Dec. 1, 1916
Fire Hall Contents.				
No. 1—Mercantile, No. 227608	5,500 00	82 50	3	Dec. 28, 1916
No. 1—The Pacific Coast, No. 55578	5,000 00	75 00	3	Feb. 11, 1917
Fire Hall.				
No. 2—Springfield, No. 419	10,000 00	100 00	3	Feb. 8. 1916
No. 2—Union Assur. Society, No. 1766149.	10,000 00	100 00	3	Feb. 8, 1916
Furniture.				
Palatine, No. 1828335	2,000 00	8 60	1	Apr. 14, 1916
Liverpool, London & Globe, No. 11398369	2,000 00	19 35	2¼	Oct. 14, 1916

Property.	Policy.	Amount.	Premium.	Yrs.	Expiry.
	Brit. Colonial, No. 303323	$4,000 00	$17 20	1	Mar. 18, 1916
	Hudson Bay, No. 58889	2,000 00	8 60	1	July 5, 1916
	Fidelity-Phœnix, No. 2882	700 00	3 01	1	Sept. 15, 1915
Police Station.					
	Phœnix No. 8784880	5,000 00	90 00	3	Dec. 11, 1917
	Brit. & Can., No. 2410025	10,000 00	170 75	3	Mar. 1, 1917
	Queen, No. (0) 169800	10,000 00	180 00	3	Dec. 11, 1917
	London Underwriters, No. 4308375	5,000 00	90 00	3	Dec. 15, 1917
	L., L. & Globe, No. 11398383	5,000 00	90 00	3	Dec. 15, 1917
Police Station Contents.					
	North America, No. 317316	500 00	9 00	3	Apr. 17, 1918
Municipal Building.					
	Phœnix, No. 1872	5,000 00	22 80	1	Jan. 2, 1916
	Brit. America No. 863248	4,000 00	30 40	1	Jan. 2, 1916
	London Assurance, No. 3928042	4,000 00	30 40	1	Jan. 2, 1916
	Merchants' Fire, No. 205480	4,000 00	30 40	1	Jan. 2, 1916
	National Union, No. 4472	5,000 00	38 00	1	Oct. 1, 1915
	North America, No. 317300	5,000 00	38 00	1	Oct. 1, 1915
	Liverpool-Manitoba, No. 558589	5,000 00	38 00	1	Oct. 25, 1915
	Merchants' Fire, No. 202922	2,500 00	19 00	1	Oct. 24, 1915
	Equitable, No. 56957	6,000 00	45 60	1	Mar. 18, 1916
Market Building.					
	Winnipeg Fire, No. 7632	5,000 00	33 00	1	Sept. 14, 1915
	London Underwriters, No. 4308346	5,000 00	33 00	1	Sept. 27, 1915
Pagoda.					
	General Fire, No. 312206	3,000 00	15 00	1	Sept. 17, 1915
Waterworks and Works Stores.					
	Providence, Washington, No. 53811	3,000 00	15 00	1	Nov. 25, 1915
Waterworks Dwelling for Pumpers.					
	No. 2—Mercantile, No. 227599	3,000 00	39 00	3	Dec. 12, 1916
	No. 4—Northern, No. 5114667	3,000 00	39 00	3	Nov. 24, 1917
Merry-Go-Round.					
	North Empire Fire, No. 370183	2,000 00	50 00	1	Nov. 1, 1915
Refreshment Booth.					
	North Empire Fire, No. 370170	1,000 00	25 50	1	Oct. 9, 1915
Building of Stable and Warehouse.					
	North America, No. 317290	1,000 00	20 30	1	Feb. 4, 1916
Store House.					
	North America, No. 317257	7,800 00	15 60	1	Nov. 1, 1915
Isolation Hospital.					
	Mercantile, No. 224451	2,000 00	30 00	3	Oct. 11, 1916
	Brit. American, No. 858891	2,000 00	30 00	3	May 12, 1917
	Brit. Colonial, No. 300621	2,000 00	30 00	3	Mar. 18, 1916
Auto Fire Truck.					
	Liverpool & London & Globe, No. A-202369	4,500 00	78 75	1	Apr. 26, 1916
Cordwood.					
	Royal, No. 0317627	1,000 00	40 00	1	Mar. 25, 1916
Fire Brigade—Accident.					
	Guardian, No. A-11142	1,000 00	200 00	1	Jan. 2, 1916
City Automobile.					
	Fireman's Fund, No. 169025	600 00	27 00	1	June 10, 1916
Sprinklers, Horses, etc.					
	Employers' Liability, No. 106942	4,650 00	99 97	1	June 8, 1916
Police Patrol.					
	Globe Indemnity, No. A-203619	2,400 00	42 00	1	May 19, 1916
Fire Chief's Auto.					
	Firemen's Fund, No. 169021	800 00	22 00	1	Dec. 20, 1915

Real Estate.

Reference to the attached summary of lands in possession of the City, details of which are in the Treasurer's office, shows that at this date the assessed value is $2,165,895.00, while the stated actual value appears as $5,319,807.00.

Debenture Issues for Lands alone amount to about $430,000.00. Part of the other Issues was also for purchase of Lands.

Portion of the Real Estate now held by the City was acquired from the Crown without purchase, and at the present time the City Assets do not contain the full amount of the Real Estate. The best plan to follow would be to make a list of all the Real Estate which is shown on the Town Ledger as an asset. The difference between the total of this list and the attached statement should be taken into the City Ledger and the surplus augmented thereby. The actual value is very much in excess of the assessed value, but a special assessment could be taken of this land, such assessment being made the basis for the increase in the Capital Assets.

Real Estate Register wherein separate records of all land transactions may be made would be a great improvement. At any date it should be possible from this record to tell from whom the property was acquired and the final disposition thereof if not still held by the City.

Sale of part of Reserve "A" known as the old car barn site was made to Mr. James Whalen in 1912, the purchase price being $111,000.00.

An agreement was made with the purchaser on October 3rd, 1912, by which he was to pay the $111,000.00 in certain instalments with 6 per cent. interest. This agreement was altered after the first payment of $25,000.00 had been made by Resolution No. 414, passed on the 3rd of June, 1913, which stated:

"That in connection with the sale of the Old Car Barn Site to James Whalen, *et al,* this Council agrees to accept payment of all interest on unpaid balance to date and to extend the time for payment. In consideration of a Bond to be signed by James Whalen, Mr. Scott, Jas. Playfair, and Mr. Wallace obligating themselves to pay the balance in four payments with interest, $20,000 on the 1st September, $20,000 on the 1st December, 1913, $20,000 on the 1st March and $26,000 on the 1st of June, 1914, the City agrees to give a deed to James Whalen *et al.* at once and the Solicitor instructed to prepare and have executed the necessary Bond and Deed, also that the Mayor and Clerk are hereby authorized to sign and seal the Deed and also to execute the original agreement."

The bond mentioned in the foregoing Resolution was seen and bears date of the 2nd June, 1913. The principal amounts, however, have not been paid, but the interest thereon was paid to the 31st December, 1914. Payment of interest due on the 1st June amounting to $2,580.00, the Treasurer was unable to collect at the date of the audit.

Deed of the property mentioned in the Resolution was prepared and handed to the Purchaser. The City is now in this position, that the only security they have for the balance of $86,000.00 due on this sale is the personal bond given by Messrs. Whalen, Scott, Playfair and Wallace. While this bond may not appear to be as good a security as a mortgage on the property there should not be any trouble in finally having the balance paid, outside of the delay caused by the acute financial conditions.

The three story Municipal Building, on Arthur Street, was erected at a cost of $43,000.00 for which debentures were issued as follows:

$25,000.00, 5 per cent., 20 years.

$18,000.00, 4½ per cent., 20 years.

The yearly interest and Sinking Fund amount to $2,512.51.

In July, 1914, the building became overcrowded for Municipal purposes and the ground floor and second floor were then rented to the General Realty Corporation for $3,600.00 per annum, the third floor is occupied as the Central Exchange of the Municipal Telephone System, for which the Telephone Department is charged $1,200.00 per annum.

CITY OF PORT ARTHUR.

Summary of Properties Owned by the Corporation.

Assessed to	Assessed Value. Lands.	Assessed Value. Buildings.	Assessed Value. Total.	Actual Value. Lands.	Actual Value. Buildings.	Actual Value. Total.
Ward No. 1.						
City of Port Arthur	$159,500 00	$52,000 00	$211,500 00	$341,910 00	$96,500 00	$438,410 00
Board of Education	225,000 00	91,000 00	316,000 00	440,000 00	153,500 00	593,500 00
Parks Board	.....	1,500 00	1,500 00	.....	.....	.....
Totals	$384,500 00	$144,500 00	$529,000 00	$781,910 00	$250,000 00	$1,031,910 00
Ward No. 2.						
City of Port Arthur	$35,250 00	$1,100 00	$36,350 00	$55,505 00	$1,600 00	$57,105 00
Board of Education	48,300 00	21,750 00	70,050 00	117,300 00	43,700 00	161,000 00
Parks Board	38,790 00	.....	38,790 00	73,110 00	.....	73,110 00
Totals	$122,340 00	$22,850 00	$145,190 00	$245,915 00	$45,300 00	$291,215 00
Ward No. 3.						
City of Port Arthur	$1,249,795 00	$52,900 00	$1,302,695 00	$3,275,305 00	$120,400 00	$3,395,705 00
Board of Education	35,460 00	90,050 00	125,510 00	69,100 00	161,150 00	230,250 00
Parks Board	373,800 00	5,000 00	378,800 00	947,577 00	10,000 00	957,577 00
Totals	$1,659,055 00	$147,950 00	$1,807,005 00	$4,291,982 00	$291,550 00	$4,583,532 00
Summary.						
City of Port Arthur	$1,444,545 00	$106,000 00	$1,550,545 00	$3,672,720 00	$218,500 00	$3,891,220 00
Board of Education	308,760 00	202,800 00	511,560 00	626,400 00	358,350 00	984,750 00
Parks Board	412,590 00	6,500 00	419,090 00	1,020,687 00	10,000 00	1,030,687 00
Grand Totals	$2,165,895 00	$315,300 00	$2,481,195 00	$5,319,807 00	$586,850 00	$5,906,657 00

Collegiate Institute and Public Schools.

Insurance.

It is stated that the Board have satisfied themselves as to the sufficiency of the insurance.

It will be noticed that there is no insurance covering furniture and other school equipment at Prospect Avenue School, this should be attended to.

School.	On Building.	On Contents.
Collegiate	$64,000 00	$4,000 00
Prospect Ave. (Stationery)	60,000 00	1,500 00
South Ward	50,000 00	2,000 00
North Ward	50,000 00	2,000 00
Old High School	7,000 00	1,000 00
Hill	2,200 00	200 00
Gresley Park	1,500 00	500 00
Central	19,050 00	950 00

Boiler insurance, $30,000.00.

Cash Book.

Entry had not been made in the Public School Cash Book for the redemption of an outstanding note of $9,000.00 and the discount of a new note for a similar amount in January, 1915. The discount charges of $50.30, however, appeared as a disbursement. In future it would be better for all notes that are renewed to be recorded in the Cash Book.

The form of Cash Book used for the Public School contains sections, so that all of the expenditures are grouped as to salaries, improvements, repairs, fuel, etc., under the school to which they pertain.

Bond.

James W. Morgan, Treasurer, is bonded for the amount of $2,000.00 in the Employers' Liability Assurance Co. Renewal Receipt No. 45671 was seen, but the original Policy, number of which is stated on the Renewal Receipt as F.G. 21659, has been apparently mislaid, and could not be seen. Premium of $10.00 is paid by the School Board and the expiry date is 1st April, 1916.

Records.

Cheques, Accounts, Resolutions and Pay Rolls were all in order, and the Treasurer had shown great care in their arrangement.

Salaries.

Minutes of June 8th, 1913, states that the salary of the supervising principal, D. R. Harrison, shall be $1,600.00 from the 1st of September, 1913, to 30th of August, 1914. This salary was paid in ten equal parts ending in June, 1914. He also received an additional $100.00 for extra work in taking care of stationery and supplies.

Minutes of June 8th, 1914, states that his salary shall be $1,800.00 from the 1st of September, 1914 to 30th August, 1915. There is also a notation which states: "That the Supervising Principal be paid his salary in equal monthly instalments commencing 1st July, 1914."

It is evident that the last salary cheque should be paid in June, 1914, and this was the case. The Secretary-Treasurer now contends that if he pays the Principal $150.00 a month, for July and August he will be making an over-payment of $300.00. This is actually the case and the school trustees should adjust this matter without delay.

Waterworks.

The first matter to decide on in the department is, "Could not this Department, if placed under the management of the Utilities Commission, be more economically maintained?" This question is intended to refer to the bookkeeping portion of the work, as in going into the affairs of this Department deeply it would appear that all construction should be under the care of the Town Engineer. The water mains and sewers are generally laid in the same trench, and where the construction of both can be accomplished at the same time it costs so much less.

The system installed for the Utilities Commission to take care of the Telephone, Electric Light and Power, and Street Railway has been arranged, so that if the Commission also looked after the operation of the Waterworks there would be very little rearrangement to be made in the general books now in use. The Commission already acts as cashier for the waterworks and receives all payments on account of waterworks. Collections are turned over by them to the City Treasurer at intervals.

Recently there has been a change in the water rates and it is apparent that a number of new meters will be installed. It is stated that there may be a further change in the rates. A transfer at this date is, therefore, not opportune.

Card System now in use, while it has many advantages, is not as efficient as Registers. Whereas it is necessary at the end of each quarter to draw off a detailed statement from the cards before you can arrive at the revenue and the total outstanding accounts. In the registers all this information is automatically compiled, so that at any date it is possible in a very short period to obtain the beforementioned information. Cards may be mislaid, and under the present system if there was no cash entry on a card and it was mislaid it was very dubious if its loss would be discovered.

It was necessary to have Mr. Worthington, of the Utilities Commission, complete the quarterly returns to the 30th June, 1915, so as to avoid any delay in the audit. The amount of cash shown on the cards agrees with the cash collected by the Utilities Cashier, but exceeds that paid to the Treasurer by $141.60, this is accounted for by collections made on the 30th June not being turned over to the City Treasurer till a later date.

The revenue statement of the waterworks operations prepared by the Treasurer is submitted. Net loss from operation for the six months ending 30th June, 1915, is shown as $30,269.91. This would be slightly decreased if it received credit for the half year's portion of the Water Frontage Tax, which is about $5,000.00.

It is apparently the endeavor of the Council to make the Waterworks self-supporting. That is the revenue should be sufficient to take care of the operating expenses, interest on debenture issues, annual principle redemption on certain debentures and sinking Fund provision on others. If this is the case all water charges should be increased. In the case of the fire hydrants, fire protection is now charged $40.00 per annum for each hydrant, this should be materially increased. Charges to the Engineer's Department for street watering and flushing sewers should also be increased.

It is stated that the Waterworks System now constructed is large enough to take care of a population many times larger than now resides in your City. It is hardly fair to expect the users of water to maintain and purchase such a plant.

Rates should be determined, based on the service given and adhered to, and any deficit occurring should be included in the general rates and levied for. This appears to be the most equitable method.

Water accounts in arrears can be dealt with similar to taxes as the section of the Act quoted hereunder determines:

The sum payable by the owner or occupant of any building or lot for the public utility supplied to him there, or for the use thereof, and all rents, rates, cost and charges by this Act to be collected in the same manner as rents or rates for the supply of a public utility, shall be a lien and charge on the building or lot and may be levied and collected in like manner as municipal rates and taxes are recoverable. Chap. 204, sec. 27, R.S.O. 1914.

It is stated that the Assessment Commissioner either neglected or refused to enter certain water arrears on the Roll. It appears that it is his duty to do so and the Council should instruct him accordingly.

Utilities Commission.

Commission is in charge of the operation of the Electric Light, Telephone, Electric Power and Railway.

A complete new system had been installed and put into use at the 1st June, 1915, and appears to cover all requirements.

Registers have taken the place of the Card System and they are a great labor saving.

Minute Book has not been signed by the Chairman for the meetings held in 1915.

Resolution covering the payment to W. S. Beaver for $10.00, cheque No. 294, on 17th March was not seen.

Cheque from Stewart and Hewitson, dated 12th November, 1914, for the amount of $1,838.13 has been carried as cash on hand. It is advisable that this be charged against their personal account and not carried forward as cash on hand.

Provision for accidents that may occur has been made and the condition of the Railway Accident Fund at 30th June, 1915, is given hereunder:

To Savings Bank Account	$24,387 59	
To Investment Railway Debentures, By-law No. 1298	22,000 00	
To Interest Accrued thereon to 30th June	183 33	
By Balance of Funds		$46,570 92
	$46,570 92	$46,570 92

Statements of earnings and balance of the several utilities were verified. The former auditor had made a report under date of 15th June, 1915, on certain part of the work from 1st January to 31st March, and it was not necessary, therefore, to go over this again.

Estimates.

The Council of every municipality shall in each year assess and levy on the whole rateable property within the municipality a sum sufficient to pay all debts of the corporation, *whether of principal or interest falling due within the year,* but shall not assess and levy in any year more than two cents in the dollar on the assessed value of such property according to the last revised assessment roll, exclusive of school and local improvement rates. Chap. 192, sec. 297, R.S.O. 1914.

The Council of every municipality shall in each year prepare estimates of all sums required for the purposes of the municipality during such year, making due allowance for the cost of collection, and for the abatement of taxes and for taxes which may not be collected. Chap. 192, sec. 298, R.S.O. 1914.

Except where otherwise provided by this or any other Act, a corporation shall not incur any debt, the payment of which is not provided for in the estimates for the current year, unless a by-law of the council authorizing it has been passed with the assent of the electors. Chap. 192, sec. 289, R.S.O. 1914.

From the foregoing sections it is evident that the "Estimates" are the basis from which the expenditures are to be controlled.

Statement of the Estimates for 1915 prepared by the Treasurer is included in the Statements section of this report, but the details covering the departmental estimates are not in evidence. Reference to the Auditor's Reports, City of Edmonton, 1912, under the General Fund Revenue and Expenditure account will give the best example of the detailed estimates being contrasted with the actual year's Revenue and Expenditures.

Estimates should be lived up to and unless such a statement, as before mentioned, has been prepared it is impossible to know in which department and section thereof there has been over or under expenditures.

Appropriation Ledger.

Appropriation Ledger, form of which is submitted herewith, should be kept by the Clerk. The amounts shown on the Estimates would form the limit of credit to any particular section of a department. Expenditures on any account would be written up on the sheet to which it pertains and the balance remaining available for expenditure would be clearly set out.

Permits.

Cash Receipts on account of Electrical, Building, Plumbing and Camping permits were checked and the payment over to the City Treasurer verified.

Scavenging.

There are a number of old accounts outstanding and their collection is being followed closely by Mr. Bowden.

Sinking Fund Investments.

Outside of the balance in the bank account all sinking funds are invested in the City's own debentures.

Statement of these has been prepared and interest accruals to the 30th June, 1915, computed.

All such debentures are in the care of the bank, and were checked with the list and found in order.

CITY OF PORT ARTHUR.

APPROPRIATION LEDGER.

Account.....

Chairman..... Appropriation for 191.... $.....

Check.		Payee.	Particulars.	Amount.	Total.
Date.	No.				

Conclusion.

The assistance of Miss Dixon from the Clerk's Department and Mr. Addison from the Treasurer's Department was very much appreciated.

The courtesy shown by Mayor J. P. Mooney, the Council and Officials is gratefully acknowledged.

It is imperative that all Debenture and Sinking Fund Records be kept up to date and the engagement of a permanent Auditor, whose duties should not only be to superintend, but assist in this important work, is essential.

The foregoing report is respectfully submitted.

Henry Glover,
Auditor.

CITY OF PORT ARTHUR.

Statement of Sinking Fund That Should be on Hand at June 30, 1915. .. ..

Summary.

Page.	Principal Amount.	Annual Deposit Sinking Fund.	Sinking Fund Necessary to Date of Last Deposit.	Accrued Interest.	Sinking Fund Necessary, 30 June, 1915.
A.	$1,367,484 00	$27,722 27	$73,438 75	$1,494 38	$74,933 13
B.	2,700,849 00	45,751 20	123,498 51	3,364 05	126,862 56
C.	836,846 67	16,846 87	44,627 98	932 42	45,560 40
D.	252,255 24	8,825 03	30,613 61	601 14	31,214 75
E.	1,656,272 71	49,357 96	234,769 90	4,695 40	239,465 30
	$6,813,707 62	$148,503 33	$506,948 75	$11,087 39	$518,036 14

Summary of Totals of Sinking Fund Necessary at June 30, 1915.

Page A—Railway	$38,205 80
Electrical	25,593 10
Telephone	11,134 23
Page B—Waterworks	69,554 14
Sewers	13,361 84
Lands	19,969 68
Schools	22,038 17
Bridges	1,938 73
Page C—Buildings	8,998 07
Parks	5,233 86
General	31,328 47
Page D—Local improvements (city portion)	31,214 75
Page E—Local improvements (ratepayers' portion)	239,465 30
	$518,036 14

CITY OF PORT ARTHUR.

STATEMENT OF SINKING FUND THAT SHOULD BE ON HAND AT JUNE 30, 1915

By-law No.	Dated From	Principal Amount.	Term of Years.	Annual Deposit Sinking Fund.	Interest Rate.	Sinking Fund Necessary to date of Last Deposit.	Accrued Interest to 30 June, 1915.	Sinking Fund Necessary 30 June, 1915.	Totals.
Railway:									
298	Jan. 15, 1909	$9,500 00	30	$169 38	4%	$1,123 50	$20 60	$1,144 10	
301	Jan. 15, 1909	28,500 00	30	508 15	4%	3,370 56	61 80	3,432 36	
340	Aug. 16, 1909	1,284 00	30	26 99	3%	143 29	3 76	147 05	
450-481	July 1, 1910	10,000 00	30	178 30	4%	757 06	30 28	787 34	
458-481	July 1, 1910	12,000 00	30	213 96	4%	908 47	36 33	944 80	
488	July 1, 1910	75,000 00	30	1,337 25	4%	5,677 96	227 12	5,905 08	
489	July 1, 1910	15,000 00	30	267 45	4%	1,135 59	45 42	1,181 01	
571	July 10, 1911	17,250 00	30	307 57	4%	960 23	37 36	997 59	
754	Mar. 4, 1912	5,600 00	30	99 85	4%	311 73	4 08	315 81	
756	Mar. 4, 1912	11,000 00	30	196 14	4%	612 35	7 96	620 31	
766	Mar. 4, 1912	58,500 00	30	1,043 05	4%	3,256 40	42 35	3,298 75	
790	May 27, 1912	21,000 00	30	374 43	4%	1,168 97	4 54	1,173 51	
791	May 27, 1912	11,500 00	30	205 05	4%	640 17	2 48	642 65	
792	May 27, 1912	1,400 00	20	47 00	4%	146 73	57	147 30	
851	Sep. 30, 1912	82,200 00	30	1,465 63	4%	2,989 89	89 70	3,079 59	
857	Sep. 30, 1912	34,000 00	30	606 22	4%	1,236 69	37 08	1,273 77	
858	Sep. 30, 1912	4,300 00	30	76 77	4%	156 41	4 68	161 09	
964	Jan. 13, 1913	32,400 00	20	1,088 05	4%	2,219 62	41 43	2,261 05	
966	Jan. 13, 1913	6,550 00	20	219 96	4%	448 72	8 33	457 05	
1049	Jan. 1, 1914	33,000 00	15	1,648 06	4%	1,648 06	32 96	1,681 02	
1149	Jan. 1, 1914	35,000 00	20	1,175 36	4%	1,175 36	23 50	1,198 86	
770	Jan. 1, 1912	219,500 00	40	2,309 89	4%	7,211 48	144 23	7,355 71	
									$38,205 80
Electrical:									
248	Mar. 23, 1908	12,000 00	30	213 96	4%	1,689 86	18 27	1,708 13	
249	Mar. 23, 1908	27,000 00	30	481 41	4%	3,802 17	41 82	3,843 99	
294	Jan. 15, 1909	6,000 00	30	126 11	3%	815 60	11 22	826 90	
296	Jan. 15, 1909	25,000 00	30	445 75	4%	2,956 66	54 62	3,011 28	
568	July 10, 1911	30,000 00	30	534 90	4%	1,669 95	64 98	1,734 93	
755	Mar. 4, 1912	13,000 00	30	231 79	4%	723 65	9 40	733 05	
794	Mar. 27, 1912	15,000 00	20	503 72	4%	1,572 61	16 71	1,589 32	
967	Jan. 1, 1913	8,000 00	20	268 65	4%	548 04	10 96	559 00	
972	Jan. 1, 1913	30,000 00	20	1,007 45	4%	2,055 19	41 10	2,096 29	

973	Jan. 13, 1913	6,500 00	20	218 28	4%	445 29	8 30	453 59	
1151	Jan. 1, 1914	8,000 00	20	268 65	4%	268 65	5 37	274 02	
1152	May 1, 1914	55,000 00	20	1,847 00	4%	1,847 00	12 31	1,859 31	
770	Jan. 1, 1912	206,000 00	40	2,167 82	4%	6,767 93	135 36	6,903 29	
									25,593 10
Telephone:									
793-982	May 27, 1912	35,000 00	20	1,175 36	4%	3,669 47	14 47	3,683 94	
970	Jan. 13, 1913	35,000 00	20	1,175 36	4%	2,397 73	44 75	2,442 48	
1064	Jan. 1, 1914	33,000 00	15	1,648 06	4%	1,648 06	32 96	1,681 02	
1154	Jan. 1, 1914	35,000 00	20	1,175 36	4%	1,175 36	23 50	1,198 86	
770	Jan. 1, 1912	63,500 00	40	668 23	4%	2,086 21	41 72	2,127 93	11,134 23
		$1,367,484 00		27,722 27		$73,438 75	$1,494 38	$74,933 13	

CITY OF PORT ARTHUR.

STATEMENT OF SINKING FUND THAT SHOULD BE ON HAND AT JUNE 30, 1915.

By-Law No.	Dated From.	Principal Amount.	Term of Years.	Annual Deposit Sinking Fund.	Interest Rate.	Sinking Fund Necessary to date of Last Deposit.	Accrued Interest to 30 June, 1915.	Sinking Fund Necessary 30 June, 1915.	Totals.
Waterworks:									
				2,278 23	4%	$9,673 36	$386 93	$10,060 29	
447-481	July 1, 1910	$127,775 00	30	1,337 25	4%	4,174 89	162 83	4,337 72	
564	July 10, 1911	75,000 00	30	891 50	4%	2,783 26	108 53	2,891 79	
565	July 10, 1911	50,000 00	30	713 20	4%	2,226 61	86 84	2,313 45	
566	July 10, 1911	40,000 00	30	251 86	4%	786 30	3 06	789 36	
787	May 27, 1912	7,500 00	20	9,271 65	4%	18,914 16	567 06	19,481 22	
852	Sep. 30, 1912	520,000 00	30	5,613 45	4%	11,451 44	213 75	11,665 19	
963	Jan. 13, 1913	314,830 00	30	1,234 74	4%	1,234 74	24 69	1,259 43	
1067	Jan. 1, 1914	69,250 00	30	5,261 74	4%	16,427 15	328 54	16,755 69	
770	Jan. 1, 1912	500,000 00	40						$69,554 14
Sewers:									
				87 64	4%	474 66	16 61	491 27	
344	Aug. 16, 1909	8,764 00	30	804 23	4%	3,414 76	136 58	3,551 34	
491	July 1, 1910	45,106 00	30	422 57	4%	1,319 26	17 14	1,336 40	
759	Mar. 4, 1912	23,700 00	30	32 09	4%	100 18	1 30	101 48	
763	Mar. 4, 1912	1,800 00	30	1,394 67	4%	2,845 12	53 10	2,898 22	
969	Jan. 13, 1913	78,220 00	30	129 45	4%	264 08	4 93	269 01	
971	Jan. 13, 1913	7,260 00	30	682 90	4%	682 90	13 66	696 56	
1068	Jan. 1, 1914	38,300 00	30	390 55	4%	390 55	7 81	398 36	
1155	Jan. 1, 1914	21,904 00	30	1,136 53	4%	3,548 24	70 96	3,619 20	
770	Jan. 1, 1912	108,000 00	40						13,361 84
Lands:									
				141 04	4%	440 32	5 71	446 03	
757	Mar. 4, 1912	4,200 00	20	6,716 35	4%	13,701 35	411 03	14,112 38	
849	Sep. 30, 1912	200,000 00	20	503 73	4%	1,027 61	30 83	1,058 44	
855	Sep. 30, 1912	15,000 00	20	157 83	4%	157 83	4 73	162 56	
855	Sep. 30, 1913	4,700 00	20	1,315 86	4%	4,108 11	82 16	4,190 27	
770	Jan. 1, 1912	125,040 00	40						19,969 68
Schools:									
141	July 9, 1908	11,500 00	30	241 72	3%	1,563 44	45 86	1,609 30	
236	Nov. 23, 1908	5,000 00	30	105 10	3%	579 79	12 30	692 09	
252	Dec. 10, 1908	60,000 00	30	1,069 80	4%	7,095 98	157 69	7,253 67	

331	July 2, 1909	40,000 00	30	840 77	3%	4,463 65	133 90	4,597 55	
477A.	July 1, 1910	26,000 00	30	463 58	4%	1,968 36	78 73	2,047 09	
479A.	July 1, 1910	26,000 00	30	463 58	4%	1,968 36	78 73	2,047 09	
594	July 1, 1911	6,700 00	30	119 46	4%	372 95	14 92	387 87	
599	July 1, 1911	3,800 00	30	67 75	4%	211 51	8 46	219 97	
770	Jan. 1, 1912	95,000 00	40	999 72	4%	3,121 12	62 42	3,183 54	
									22,038 17
Bridges:									
767	Mar. 4, 1912	8,000 00	20	268 65	4%	838 72	10 91	849 63	
770	Jan. 1, 1912	32,500 00	40	342 01	4%	1,067 75	21 35	1,089 10	
									1,938 73
		$2,700,849 00		$45,751 20		$123,498 51	$3,364 05	$126,862 56	

By-Law No.	Dated From.	Principal Amount.	Term of Years.	Annual Deposit Sinking Fund.	Interest Rate.	Sinking Fund Necessary to date of Last Deposit.	Accrued Interest to 30 June, 1915.	Sinking Fund Necessary 30 June, 1915	Totals.
Buildings:									
758	Mar. 4, 1912	$2,300 00	20	$77 24	4%	$241 14	$3 13	$244 27	
786	May 27, 1912	19,000 00	20	638 05	4%	1,991 99	7 75	1,999 74	
788	May 27, 1912	30,000 00	20	1,007 45	4%	3,145 26	12 23	3,157 49	
965	Jan. 13, 1913	10,000 00	20	335 82	4%	685 07	12 80	697 87	
770	Jan. 1, 1912	86,500 00	40	910 27	4%	2,841 86	56 84	2,898 70	
									$8,998 07
Parks:									
588-635	July 17, 1911	74,946 67	30	1,336 30	4%	4,171 92	159 46	4,331 38	
762	Mar. 4, 1912	2,500 00	20	83 95	4%	262 09	3 41	265 50	
1066	June 1, 1914	15,000 00	30	267 45	4%	267 45	90	268 35	
770	Jan. 1, 1912	11,000 00	40	115 76	4%	361 40	7 23	368 63	
									5,233 86
General:									
295	Jan. 15, 1909	10,000 00	30	210 19	3%	1,359 51	18 69	1,378 20	
461-481	July 1, 1910	25,000 00	30	445 75	4%	1,892 65	75 70	1,968 35	
761	Mar. 4, 1912	6,000 00	20	201 49	4%	629 05	8 17	637 22	
765	Mar. 4, 1912	5,500 00	20	184 70	4%	576 63	7 49	584 12	
789	May 27, 1912	26,000 00	20	873 12	4%	2,725 88	10 60	2,736 48	
853	Sep. 30, 1912	12,500 00	30	222 88	4%	454 67	13 65	468 32	
850	Sep. 30, 1912	2,600 00	20	87 31	4%	178 11	5 34	183 45	
854	Sep. 30, 1912	15,650 00	5	2,889 41	4%	5,894 39	176 83	6,071 22	
856	Sep. 30, 1912	4,750 00	20	159 51	4%	325 40	9 76	335 16	
1047	July 1, 1913	2,700 00	5	498 50	4%	498 50	19 94	518 44	
1063	Jan. 1, 1914	10,000 00	10	832 91	4%	832 91	16 66	849 57	
1069	Jan. 1, 1914	25,000 00	20	839 55	4%	839 55	16 79	856 34	
770	Jan. 1, 1912	439,900 00	40	4,629 26	4%	14,452 55	289 05	14,741 60	
									31,328 47
		$836,846 67		$16,846 87		$44,627 98	$932 42	$45,560 40	

By-Law No.	Dated From.	Principal Amount.	Term of Years.	Annual Deposit Sinking Fund.	Interest Rate.	Sinking Fund Necessary to date of Last Deposit.	Accrued Interest to 30 June, 1915.	Sinking Fund Necessary 30 June, 1915	Totals.
Local Improvements—City Portion:									
776	Feb. 13, 1905	$696 77	20	$23 40	4%	$280 94	$4 22	$285 16	
109	Mar. 24, 1908	328 80	10	27 39	4%	216 32	2 35	218 67	
110	Mar. 24, 1908	1,873 37	20	62 91	4%	496 86	5 41	502 27	
137-159	July 1, 1908	6,545 07	20	243 55	3%	1,578 28	47 35	1,625 63	
138	July 1, 1908	196 81	10	17 17	3%	111 05	3 33	114 38	
191-193	July 23, 1908	1,663 25	20	55 85	4%	370 45	13 90	384 35	
221	Aug. 20, 1908	1,396 15	20	51 95	3%	336 01	8 73	344 74	
299	Jan. 15, 1909	1,974 00	20	66 29	4%	439 70	8 05	447 75	
300	Jan. 15, 1909	6,712 00	20	225 40	4%	1,495 07	27 40	1,522 47	
247	Nov. 12, 1908	5,808 23	20	216 16	3%	1,398 12	26 68	1,424 80	
276	Dec. 19, 1908	223 55	20	8 32	3%	53 81	87	54 68	
275	Dec. 19, 1908	63 21	10	5 62	3%	36 35	57	36 92	
329	Jan. 24, 1909	163 18	30	3 43	3%	22 18	29	22 47	
330	June 24, 1909	9,139 57	20	340 13	3%	2,199 96	1 27	2,201 23	
362	Sep. 27, 1909	3,300 00	20	122 81	3%	652 00	14 89	666 89	
363	Sep. 27, 1909	30,000 00	20	1,116 47	3%	5,927 34	135 33	6,062 67	
404	Oct. 1, 1909	1,131 86	20	42 12	3%	223 61	5 02	228 63	
420	Sep. 1, 1908	171 90	20	6 40	3%	41 39	1 03	42 42	
426	Jan. 1, 1905	1,175 70	20	39 48	4%	474 00	9 48	483 48	
558	Aug. 1, 1911	16,505 81	20	554 30	4%	1,730 52	63 45	1,793 97	
705	Dec. 30, 1911	39,914 10	20	1,340 38	4%	4,184 66	84 62	4,269 28	
680	Dec. 30, 1911	97 52	20	3 63	3%	11 22	17	11 39	
706	Dec. 30, 1911	201 64	10	16 79	4%	52 39	1 06	53 45	
707	Dec. 30, 1911	54	10	05	3%	15	.....	15	
753	Mar. 4, 1912	23,121 01	20	776 44	4%	2,424 04	31 52	2,455 56	
918	Sep. 30, 1912	22,717 56	20	757 77	4%	1,545 85	46 38	1,592 23	
919	Sep. 30, 1912	572 08	10	47 .66	4%	97 23	2 91	100 14	
936	Dec. 30, 1912	13,309 18	20	446 95	4%	911 78	18 43	930 21	
1037	May 5, 1913	31,383 17	20	1,053 96	4%	2,150 08	13 38	2,163 46	
1038	Dec. 1, 1913	78 97	10	6 58	4%	6 58	15	6 73	
1065	Jan. 1, 1914	3,950 00	15	197 27	4%	197 27	3 94	201 21	
1203	Jan. 1, 1914	824 98	15	41 19	4%	41 19	82	42 01	
1204	Jan. 1, 1914	27,015 28	20	907 21	4%	907 21	18 14	925 35	$31,214 75
		$252,255 24		$8,825 03		$30,613 61	$601 14	$31,214 75	

By-Law No.	Dated From.	Principal Amount.	Term of Years.	Annual Deposit Sinking Fund.	Interest Rate.	Sinking Fund Necessary to date of Last Deposit.	Accrued Interest to 30 June, 1915.	Sinking Fund Necessary 30 June, 1915	Totals.
Local Improvements—Ratepayers' Portion:									
776	Feb. 13, 1905	$17,501 29	20	$587 72	4%	$7,056 16	$108 20	$7,164 36	
109	Mar. 24, 1908	4,785 20	10	$398 56	4%	3,148 83	34 29	3,183 12	
110	Mar. 24, 1908	2,801 63	20	94 08	4%	743 04	8 09	751 13	
137-159	July 1, 1908	30,105 79	20	1,120 40	3%	7,246 74	217 40	7,464 14	
138	July 1, 1908	1,825 69	10	159 25	3%	1,030 03	30 90	1,060 93	
191-193	July 23, 1908	36,489 75	20	1,225 39	4%	8,128 01	305 25	8,433 26	
221	Aug. 20, 1908	32,170 55	20	1,197 25	3%	7,743 81	201 34	7,945 15	
247	Nov. 12, 1908	34,755 51	20	1,293 45	3%	8,366 03	159 65	8,525 68	
276	Dec. 19, 1908	18,767 67	20	698 45	3%	4,517 57	72 66	4,590 23	
275	Dec. 19, 1908	1,073 37	10	93 52	3%	604 89	9 68	614 57	
329	Jan. 24, 1909	6,065 05	30	127 48	3%	824 54	10 77	835 31	
330	June 24, 1909	46,260 47	20	1,721 61	3%	11,135 37	6 45	11,141 82	
404	Oct. 1, 1909	7,747 61	20	288 34	3%	1,530 80	34 44	1,565 24	
420	Sep. 1, 1908	1,677 43	20	62 42	3%	403 73	10 10	413 83	
426	Jan. 1, 1905	17,544 63	20	652 93	3%	7,485 19	112 28	7,597 47	
705	Dec. 30, 1911	240,435 90	20	8,074 25	4%	25,207 81	509 76	25,717 57	
680	Dec. 30, 1911	2,392 22	20	89 03	3%	275 19	4 18	279 37	
706	Dec. 30, 1911	1,308 92	10	109 02	4%	340 36	6 88	347 24	
707	Dec. 30, 1911	589 18	10	51 39	3%	158 85	2 40	161 25	
753	Mar. 4, 1912	192,943 82	20	6,479 39	4%	20,228 66	261 97	20,490 63	
918	Sep. 30, 1912	76,908 50	20	2,587 83	4%	5,279 17	158 37	5,437 54	
919	Sep. 30, 1912	3,877 47	10	322 94	4%	658 80	19 75	678 55	
936	Dec. 30, 1912	75,224 10	20	2,526 15	4%	5,153 35	104 22	5,257 57	
1037	May 5, 1913	178,021 26	20	5,978 20	4%	12,195 53	75 90	12,271 43	
1038	Dec. 1, 1913	828 99	10	69 04	4%	69 04	1 61	70 65	
1203	Jan. 1, 1914	12,579 45	15	628 24	4%	628 24	12 56	640 80	
1204	Jan. 1, 1914	126,480 26	20	4,247 12	4%	4,247 12	84 94	4,332 06	$146,970 90
Sub Total		$1,171,161 71		$40,883 45		$144,406 86	$2,564 04	$146,970 90	
Local Sewers:									
659-783	July 30, 1903	30,000 00	30	$534 90	4%	$7,213 66	$264 50	$7,478 16	
796-829	Nov. 1, 1905	59,000 00	30	1,051 97	4%	11,133 00	296 88	11,429 88	
846	Aug. 1, 1906	19,000 00	30	338 77	4%	3,121 42	114 45	3,235 87	
344	Aug. 16, 1909	22,356 00	30	223 56	4%	1,210 80	42 37	1,253 17	

491	July 1, 1910	126,659 00	30	2,258 33	4%	9,588 86	383 55	9,972 41		
969	Jan. 13, 1913	176,860 00	30	3,153 43	4%	6,433 00	120 12	6,553 12		
1068	Jan. 1, 1914	19,400 00	30	345 91	4%	345 91	6 91	352 82		
1155	Jan. 1, 1914	31,836 00	30	567 64	4%	567 64	11 35	578 99	40,854 42	
		$485,111 00		$8,474 51		$39,614 29	$1,240 13	$40,854 42		
Sub Total		$1,656,272 71		$49,357 96		$184,021 15	$3,804 17	$187,825 32	$187,825 32	
Grand Totals										

Ledger Requirements at 31st December, 1914	$234,769 90
Accrued Interest thereon to 30th June, 1915	4,695 40
Total Ledger Requirements at 30th June, 1915	$239,465 30

CITY OF PORT ARTHUR.

STATEMENT SHOWING AMOUNTS THAT SHOULD BE IN THE SINKING FUND AT THE 30TH JUNE, 1915, ON ACCOUNT OF THE DEBENTURE ISSUES WHICH WERE CONSOLIDATED UNDER BY-LAW No. 770.

Date of Debenture.	By-law No.	Amount of Issues.	Totals.	Term of Years.	Ledger Sinking Fund Reserve 31 Dec., 1911.
Electric Railway:					
Mar. 1, 1891	281-323	$75,000 00		30	(No provision made. See Special Act).
Mar. 1, 1893	362	40,000 00		30	
July 30, 1903	657	7,000 00		30	$1,148 98
July 8, 1907	12	55,000 00		30	4,164 29
July 8, 1907	15	18,000 00		30	1,362 85
Oct. 26, 1909	367	12,000 00		15	1,316 21
Feb. 1, 1911	522	12,500 00		15	624 26
			219,500 00		
Power:					
Feb. 25, 1901	572	$30,000 00		20	$12,095 21
Feb. 1, 1902	591	30,000 00		20	12,095 21
Aug. 1, 1906	849	18,000 00		30	974 94
Aug. 1, 1906	848	50,000 00		30	2,708 16
July 8, 1907	8	60,000 00		30	2,547 88
July 1, 1910	459-481	3,000 00		20	100 75
			191,000 00		
Electric Light:					
Jan. 30, 1899	527	$15,000 00		30	$4,439 32
			15,000 00		
Telephone:					
May 27, 1902	615	$12,000 00		30	$2,264 31
Nov. 1, 1905	797	18,000 00		30	2,128 93
Aug. 16, 1909	338	3,500 00		20	265 71
July 1, 1910	445-481	30,000 00		20	1,007 45
			63,500 00		
Waterworks:					
Nov. 9, 1903	671	$85,000 00		30	$7,831 78
Nov. 1, 1905	794	112,000 00		30	7,429 44
Aug. 1, 1906	845-870	50,000 00		30	2,708 16
July 8, 1907	10	253,000 00		30	19,155 80
			500,000 00		
Sewers:					
July 30, 1903	659-783	$32,000 00		30	$5,257 05
Nov. 1, 1905	796-829	52,000 00		30	3,449 38
Aug. 1, 1906	846	24,000 00		30	1,259 04
			108,000 00		
Lands:					
July 30, 1903	655	$1,000 00		30	$164 28
Aug. 1, 1906	851	15,000 00		20	2,728 31
Apr. 1, 1906	830	45,000 00		20	8,184 82
July 8, 1907	14	5,000 00		10	1,768 45
Jan. 13, 1908	37	3,000 00		20	427 83
July 13, 1908	36	1,500 00		20	213 89
Oct. 19, 1908	229	3,400 00		20	394 97
July 30, 1903	658	3,000 00		30	492 95
Oct. 14, 1901	590	6,000 00		20	2,419 15
Aug. 16, 1909	342	18,925 00		20	1,436 79
Aug. 16, 1909	345	8,615 00		20	654 04
July 1, 1910	449-481	8,000 00		20	268 65
July 1, 1910	455-481	6,000 00		20	201 49
Aug. 1, 1911	569	600 00		20	.....
			125,040 00		

Date of Debenture.	By-law No.	Amount of Issues.	Totals.	Term of Years.	Ledger Sinking Fund Reserve 31 Dec., 1911.
Bonuses to Railways:					
Nov. 1, 1894	418	$25,000 00		30	$11,255 20
Mar. 1, 1901	551	50,000 00		29	13,405 71
			75,000 00		
Schools:					
May 1, 1895	438-441	$10,000 00		30	$4,037 55
Nov. 1, 1901	577	15,000 00		30	3,210 94
Mar. 28, 1907	907	70,000 00		30	6,248 01
			95,000 00		
Bridges:					
July 8, 1907	6	$15,000 00		20	$2,852 04
Jan. 13, 1908	35	7,500 00		20	1,069 51
July 10, 1911	563	10,000 00		20	.....
			32,500 00		
Buildings:					
July 8, 1907	11	$12,000 00		20	$1,711 23
July 8, 1907	16	4,000 00		20	570 42
Aug. 1, 1906	847	25 000 00		20	4,547 25
Nov. 1, 1905	795	10,000 00		20	2,227 31
July 8, 1907	17	5,500 00		20	784 31
Sep. 27, 1909	356	2,500 00		20	189 80
Sep. 27, 1909	360	3,500 00		20	265 71
Jan. 1, 1911	513	12,000 00		20	402 98
July 10, 1911	559	6,000 00		20	.....
July 10, 1911	560	6,000 00		20	.....
			86,500 00		
Parks:					
Apr. 11, 1892	203-337	$500 00		40	$153 57
Jan. 11, 1904	683	2,000 00		30	281 63
Aug. 1, 1906	853	5,000 00		30	482 85
July 8, 1907	13	3,500 00		30	264 97
			11,000 00		
Sundries:					
Oct. 14, 1904	728	$50,000 00		30	$7,040 84
Jan. 13, 1908	39	15,500 00		20	2,210 28
Apr. 1, 1905	778	225,000 00		20	50,114 30
Sept. 27, 1909	357	14,000 00		20	1,062 84
July 1, 1910	448	800 00		10	69 78
Oct. 1, 1910	460	2,000 00		15	107 53
July 1, 1910	480	11,800 00		20	396 26
Jan. 1, 1911	509	12,000 00		20	402 98
Jan. 1, 1911	510	5,000 00		20	167 92
July 10, 1911	567	15,800 00		20	.....
July 1, 1911	649	13,000 00		20	.....
			364,900 00		
			$1,886,940 00		

Totals.	Interest Accruals to 31 Dec., 1911.	Sinking Fund Reserve Accrued to 31 Dec., 1911.	Total.	Interest Accrued to 30 June, 1915.	Sinking Fund Accrued to 30 June, 1915.
	$19 52	$1,168 50			
	80 32	4,244 61			
	26 28	1,389 13			
	9 66	1,325 87			
	22 85	647 11			
$8,616 59			$8,775 22	$1,293 10	$10,068 32
	$410 90	$12,506 11			
	36 22	12,058 99			
	16 35	991 29			
	45 40	2,753 56			
	49 15	2,597 03			
	2 00	102 75			
30,522 15			31,009 73	4,569 62	35,579 35
	$13 19	$4,426 13			
4,439 32			4,426 13	652 25	5,078 38
	$54 10	$2,318 41			
	14 29	2,143 22			
	4 02	269 73			
	20 15	1,027 60			
5,666 40			5,758 96	848 64	6,607 60
	$45 49	$7,877 27			
	49 68	7,479 12			
	45 40	2,753 56			
	371 57	19,527 37			
37,125 18			37,637 32	5,546 28	43,183 60
	$89 30	$5,346 35			
	23 06	3,472 44			
	62 60	1,321 64			
9,965 47			10,140 43	1,494 30	11,634 73
	$2 78	$167 06			
	45 74	2,774 05			
	246 67	8,431 49			
	34 29	1,802 74			
	46	427 37			
	23	213 66			
	3 47	398 44			
	8 38	501 33			
	20 94	2,440 09			
	21 73	1,458 52			
	9 89	663 93			
	5 37	274 02			
	4 03	205 52			
19,355 62			19,758 22	2,911 58	22,669 80
	$75 24	$11,330 44			
	79 56	13,326 15			
24,660 91			24,656 59	3,633 41	28,290 00
	$108 39	$4,145 94			
	21 46	3,232 40			
13,496 50	191 04	6,439 05	13,817 39	2,036 13	15,853 52
	$55 32	$2,907 36			
	1 12	1,068 39			
3,921 55			3,975 75	585 87	4,561 62

Totals.	Interest Accruals to 31 Dec., 1911.	Sinking Fund Reserve Accrued to 31 Dec., 1911.	Total.	Interest Accrued to 30 June, 1915.	Sinking Fund Accrued to 30 June, 1915.
	$33 19	$1,744 42			
	11 06	581 48			
	76 24	4,623 49			
	14 89	2,242 20			
	4 47	788 78			
	2 00	191 80			
	2 80	268 51			
		402 98			
10,699 01			10,843 66	1,597 93	12,441 59
	$4 47	$158 04			
	10 97	292 60			
	8 09	490 94			
	5 14	270 11			
1,183 02			1,211 69	178 76	1,390 45
	$60 96	$7,101 80			
	2 32	2,207 96			
	1,510 29	51,624 59			
	11 19	1,074 03			
	1 40	71 18			
	1 09	108 62			
	7 92	404 18			
		402 98			
		167 92			
61,572 73		.....	63,163 26	9,307 81	72,471 07
$231,224 45	$3,949 90		$235,174 35	$34,655 68	$269,830 03

CITY OF PORT ARTHUR.

Sinking Fund Investments, with Interest Accruals to 30th June, 1915.

By-law No.	Interest Date.	Year of Issue.	Term of Years.	Annual or Maturity	Principal Amount.	Interest Rate.	Accrued Interest.
816	Feb.	1, 1906	15	Annual	$8,313 12	5%	$173 19
817	Feb.	1, 1906	15	Annual	6,845 97	5%	142 62
818	Feb.	1, 1906	15	Annual	3,423 04	5%	71 31
7	July	8, 1907	15	Annual	11,306 47	5%	554 44
14	Aug.	1, 1907	10	Maturity	5,000 00	5%	104 17
38	Jan.	13, 1908	15	Annual	4,981 42	5%	116 34
138	July	1, 1908	10	Maturity	2,022 50	5%	50 56
275	Jan.	1, 1909	10	Maturity	1,136 58	5%	28 41
295	Feb.	1, 1909	30	Maturity	10,000 00	5%	208 33
329	Jan.	1, 1909	30	Maturity	6,228 23	5%	155 70
404	Oct.	1, 1909	20	Maturity	8,879 47	5%	110 99
420	Sep.	1, 1908	20	Maturity	1,849 33	5%	30 82
426	Jan.	1, 1905	20	Maturity	18,720 33	5%	468 00
478	Dec.	1, 1910	15	Annual	26,207 61	4½%	687 95
490	Jan.	1, 1911	15	Annual	9,603 11	5%	240 08
511	Feb.	1, 1911	15	Annual	5,201 69	5%	108 37
515	Feb.	1, 1911	15	Annual	12,003 87	5%	250 08
516	Feb.	1, 1911	15	Annual	8,002 59	5%	166 72
522	Feb.	1, 1911	15	Maturity	12,500 00	5%	260 42
558	July	1, 1911	20	Maturity	16,505 81	4½%	371 38
569	July	1, 1911	20	Maturity	600 00	4½%	13 50
572	Aug.	1, 1911	15	Annual	7,685 15	5%	352 23
573	Aug.	1, 1911	15	Annual	11,954 64	5%	547 92
588-635	July	17, 1911	30	Maturity	74,946 67	4½%	1,538 46
642	Nov.	1, 1911	15	Annual	11,954 64	5%	398 48
649	July	1, 1911	20	Maturity	13,000 00	4½%	292 50
680	Jan.	1, 1912	20	Maturity	2,489 74	5%	62 24
706	Jan.	1, 1912	10	Maturity	1,510 56	4½%	33 98
707	Jan.	1, 1912	10	Maturity	589 72	5%	14 74
760	Mar.	4, 1912	15	Annual	5,518 93	4½%	80 74
764	Mar.	4, 1912	15	Annual	5,094 40	4½%	74 54
789	Jan.	1, 1912	20	Maturity	26,000 00	4½%	585 00
820	July	15, 1912	15	Annual	14,425 72	4½%	622 11
854	July	1, 1912	5	Maturity	15,650 00	4½%	352 12
919	July	1, 1912	10	Maturity	4,449 55	5%	111 25
968	Jan.	1, 1913	15	Annual	10,859 98	5%	271 50
1038	Dec.	1, 1913	10	Maturity	907 96	5%	3 80
1047	July	1, 1913	5	Maturity	2,700 00	5%	67 50
1049	Jan.	1, 1914	15	Maturity	33,000 00	5%	825 00
1063	Jan.	1, 1914	10	Maturity	10,000 00	5%	250 00
1064	Jan.	1, 1914	15	Maturity	33,000 00	5%	825 00
1065	Jan.	1, 1914	15	Maturity	3,950 00	5%	98 75
1066	Jan.	1, 1914	30	Maturity	15,000 00	5%	375 00
1151	Jan.	1, 1914	20	Maturity	8,000 00	5%	200 00
1152	May	1, 1914	20	Maturity	55,000 00	5%	458 33
Sundry odd amount debs., Jan. 1, per list.				Maturity	13,556 02	5%	338 90
					$560,574 82		$13,093 47

Sinking Fund Investments.

Sundry Odd Amount Debentures at 30th June, 1915.

By-law No.	Interest Date.	Principal Amount. £ s. d.
918-985	January 1	71 2 2
754-982	"	50 13 9
755-982	"	71 4 8
757-982	"	63 0 3
758-982	"	72 12 1

By-law No.	Interest Date.	Principal Amount. £ s d.
759-982	"	69 17 3
762-982	"	113 14 0
765-982	"	30 2 9
763-982	"	69 17 3
767-982	"	43 16 9
786-982	"	104 2 2
787-982	"	41 2 0
788-982	"	64 7 8
792-982	"	87 13 5
793-982	"	91 15 8
794-982	"	82 3 10
849-982	"	95 17 10
850-982	"	34 4 11
851-982	"	90 8 3
852-982	"	49 6 4
856-982	"	76 0 7
857-982	"	86 6 0
858-982	"	83 11 3
756-982	"	60 5 6
761-982	"	32 17 6
766-982	"	20 11 0
790-982	"	115 1 5
791-982	"	63 0 3
853-982	"	68 9 10
936	"	91 15 7
963	"	91 1 11
964	"	57 10 8
965	"	54 15 11
966	"	45 17 10
967	"	43 16 9
970	"	91 15 7
971	"	91 15 7
972	"	64 7 8
973	"	35 12 4
969	"	72 12 1
969	"	41 1 11
		£2,785 10 2

RAILWAY AWARD SINKING FUND AT JUNE 30TH, 1915.

To Bank Balance, per Pass Book, June 30th, 1915	$7,339 92	
To accrued interest thereon at June 30th, 1915	36 20	
To investments, per list hereunder, June 30th, 1915	60,287 03	
To accrued interest thereon at June 30th, 1915	1,406 44	
By Railway Award, per Ledger, Jan. 1st, 1915	.....	$66,757 59
By interest earned thereon to June 30th, 1915	.....	2,312 00
	$69,069 59	$69,069 59

RAILWAY AWARD SINKING FUND INVESTMENTS WITH INTEREST ACCRUED TO JUNE 30TH, 1915.

By-law No.	Interest Date.	Term of Years.	Annual or Maturity.	Principal Amount.	Int. Rate.	Accrued Interest.
367	Nov. 1, 1909	15	Maturity	$12,000 00	5%	$100 00
344	Mar. 1, 1909	30	"	22,356 00	4½%	335 34
601	Sept. 1, 1911	15	Annual	12,808 55	5%	533 69
923	Nov. 1, 1912	15	"	4,977 49	5%	165 91
928	Nov. 1, 1912	15	"	8,144 99	5%	271 50
				$60,287 03		$1,406 44
	Interest accruals			1,406 44		
				$61,693 47		

CITY OF PORT ARTHUR.

Summary of Assessment made in 1914 upon which Taxes for 1915 are Levied.

Land	$18,166,795 00
Buildings	4,410,515 00
School rates only	6,745,530 00
Exemptions	6,203,985 00
Business	1,199,750 00
Income	30,400 00
Total	$36,756,975 00
Less Exemptions	6,203,985 00
	$30,552,990 00
Less School Rates only	6,745,530 00
	$23,807,460 00

Amount available for General and Debenture Rates	$23,807,460 00
" " School Rates only	30,552,990 00
" " Public Library Rates only	23,961,160 00
" " Park Rates only	23,961,160 00
" " Hospital Rates only	23,961,160 00
" " Hospital Parks Library	153,700 00

Amount available for Public School Rates only	$27,141,480 00
" " Separate School Rates only	3,411,510 00
" " Collegiate and High School	30,552,990 00
" liable for Provincial War Tax	32,525,000 00

(Signed) Harvey E. Royds,
Assessment Commissioner.

July 3rd, 1915.

Summary of Tax Levy, 1915.

Electric Light System
Electric Utilities
No levy on the sum of $269,696.17.
Waterworks System
Telephone System
Interest and Sinking Fund being paid by Municipal Franchises.

Purpose.	Mills.	Assessment.	Amount.
General Debenture Rate	6.40	$23,807,460 00	$152,367 73
General Municipal Rate	10.50	23,807,460 00	249,978 33
Public Library "	.30	23,961,160 00	7,188 38
Parks "	.50	23,961,160 00	11,980 57
Hospitals "	.50	23,961,160 00	11,980 57
Collegiate Deb., interest and sinking fund	.30	30,552,990 00	9,165 90
Collegiate Maintenance	.40	30,552,990 00	12,221 19
Public School Deb., interest and sinking fund	.50	27,141,480 00	13,570 74
Public School Maintenance	2.60	27,141,480 00	70,567 85
Separate School	3.10	3,411,510 00	10,575 68
	22.	Total General Rate.	549,596 94
Provincial war tax	1.	32,525,000 00	32,525 00
Total rate	23.		

CITY OF PORT ARTHUR.

Purpose.	Mills.	Assessment.	Amount.
Local improvements			$137,674 80
Main sewer	$16,110 88	.....	.....
House sewer connections	13,198 49	.....	.....
Plank sidewalks	3,081 28	.....	.....
Cement sidewalks	17,854 37	.....	.....
Opening, grading and ditching, etc.	53,991 46	.....	.....
Paving	23,193 37	.....	.....
Macadamizing	4,580 24	.....	.....
Plumbing installations	4,010 59	.....	.....
Sundries	1,654 12	.....	.....
Total	$137,674 80		
Water main frontage charge			10,135 44
Arrears of taxes, 1914			138,399 03
Total tax levy, 1915			$868,331 21

(Signed) HARVEY E. ROYDS,
Assessment Commissioner.

July 3rd, 1915.

ESTIMATES FOR 1915.

General Expenditures.			
Finance dept.	$70,000 00	.....	.....
Fire, water and light dept.	43,000 00	.....	.....
Street lighting	15,000 00	.....	.....
Board of Health	11,500 00	.....	.....
Board of works	48,150 00	.....	.....
Board of trade and grants	2,800 00	.....	.....
Police department	15,000 00	.....	.....
Relief and charity	10,000 00	.....	.....
Playgrounds maintenance	950 00	.....	.....
Plumbing inspection	500 00	.....	.....
Public market expense	975 00	.....	.....
Public weigh scales	500 00	.....	.....
Other contingencies	2,250 00	.....	.....
Refunds and rebates taxes including Algoma Street extension	25,000 00		
	$245,625 00		
Less estimated receipts	12,500 00		

		Assessment.	Mills.	Product.
	$233,125 00	$23,790,860 00	9.80	$233,150 42
Net loss for 1914 including operation of utilities as per auditor's statement ..... $41,558 82 Less contingent account 25,000 00	16,558 82	23,790,860 00	.70	16,653 60
Interest and sinking fund on general debentures	152,673 70	23,790,860 00	6.40	152,261 50
Park rate	11,972 28	23,944,560 00	.50	11,972 28
Hospital rate	11,972 28	23,944,560 00	.50	11,972 28
Public library	7,000 00	23,944,560 00	.30	7,183 36
Total general account	433,302 08	General rate	18.20	433,193 44
Collegiate debenture interest and sinking fund	9,160 87	30,536,390 00	....	.....
Est. maintenance	12,404 92	.....	.70	21,375 47

CITY OF PORT ARTHUR.

		Assessment.	Mills.	Product.
Public school debenture int. and sinking fund	14,028 02	27,436,390 00	....	.....
Est. maintenance	70,748 62	.....	3.10	85,052 80
	.....	School rate	3.80	.....
Separate school levy	10,575 68	3,411,510 00	3.10	10,575 68
Total requirements	550,220 19	Total rate	22.	.....
		Total estimate		550,197 39
		Actual Levy		549,596 94
		Short Levy		$600 45

(Signed) W. J. Gurney,
Treasurer.

Treasurer's Office,
April 24th, 1915.

Waterworks Department—Operating Revenue and Expenditure for Quarter Ending 30th June, 1915.

Revenue.

Services		$11,768 12	
Hydrants		3,136 86	
Total revenue			$14,904 98

Expenditure.

Maintenance, General	$21 77		
" Pumping station	1,116 52		
" Water mains	936 87		
" Hydrants	413 68		
" Services	797 98		
" Salaries	469 38		
" Billing and collecting	254 50		
Insurance	13 50		
Rent, city offices	100 00		
		4,124 20	
Power purchased		3,281 25	
Total operating expenses			7,405 45
Gross gain from operating			$7,499 53

Fixed Charges.

Coupon interest—three months	$20,072 84		
Annual instalment interest	130 23		
" " principal	165 99		
Sinking fund	6,713 40		
		$27,082 46	
Less interest on capital unexpended, $365,864.78, 6%, 3 mos.		5,487 97	
			$21,594 49
Net loss from operation 3 months ending 30 June, 1915			14,094 96
Net loss from operation 3 months ending 31 March, 1915			16,174 95
Net loss from operation 6 months ending 30 June, 1915			$30,269 91

(Signed) W. J. Gurney,
Treasurer.

Treasurer's Office,
August 3rd, 1915.

CITY OF PORT ARTHUR.

Debenture Statement, June 30th, 1915.

Summary.

	Amount.	Principal Paid 1915.	Interest Paid 1915.	Principal Unpaid June 30th, 1915.	Sinking Fund Levied 1915.
Page A	$954,804 00	$4,028 53	$20,596 64	$901,267 46	$15,396 81
Page B	626,100 00	5,173 19	13,200 13	572,495 11	8,315 49
Page C	337,500 00	1,484 08	5,781 88	306,332 75	5,842 37
Page D	1,919,022 00	663 95	40,666 62	1,916,818 09	26,853 62
Page E	2,280,090 67	.....	41,819 15	2,280,050 67	48,286 70
Page F	2,010,511 69	1,383 74	44,928 10	1,997,506 45	58,189 69
	$8,128,028 36	$12,733 49	$166,992 52	$7,974,470 53	$162,884 68

CITY OF PORT ARTHUR.

Debenture Statement, June 30, 1915.

Electric Railway—Maturity Debentures.

Date Issued.	By-Law No.	Purpose.	Amount.	Int.	Term of Years	Sold or Unsold.	Principal Paid 1915.	Interest Paid 1915.	Principal Unpaid June 30, 1915.	Sinking Fund Levied 1915.
Jan. 15, 1909	298	Ext. of Arthur and Hill.....	$9,500 00	5%	30	Sold		$237 50	$9,500 00	$169 38
Jan. 15, 1909	301	Double tracking	28,500 00	5%	30	"		712 50	28,500 00	508 15
Aug. 16, 1909	340	Double tracking	1,284 00	4½%	30	"		28 89	1,284 00	26 99
July 1, 1910	450-481	Changing route	10,000 00	4½%	30	"		225 00	10,000 00	178 30
July 1, 1910	458-481	New car barns	12,000 00	4½%	30	"		270 00	12,000 00	213 96
July 1, 1910	488	Changing steel Cumberland St.	75,000 00	4½%	30	"		1,687 50	75,000 00	1,337 25
July 1, 1910	489	Changing steel Arthur St.....	15,000 00	4½%	30	"		337 50	15,000 00	267 45
July 10, 1911	571	Easterly extension	17,250 00	4½%	30	"		388 12	17,250 00	307 57
Mar. 4, 1912	754	Siding at fair grounds.....	5,600 00	5%	30	"		140 00	5,600 00	99 85
Mar. 4, 1912	756	Double track Arthur St.	11,000 00	5%	30	"		275 00	11,000 00	196 14
Mar. 4, 1912	766	Double track Bay and Algoma	58,500 00	5%	30	"		1,462 50	58,500 00	1,043 05
May 27, 1912	790	Changing steel Cumberland St.	21,000 00	5%	30	"		525 00	21,000 00	374 43
May 27, 1912	791	Changing steel Fort Wm. Rd.	11,500 00	5%	30	"		287 50	11,500 00	205 05
May 27, 1912	792	Iron poles	1,400 00	5%	20	"		35 00	1,400 00	47 00
Sept. 30, 1912	851	Belt Line	82,200 00	5%	30	"		2,055 00	82,200 00	1,465 63
Sept. 30, 1912	857	Ext. hedge siding	34,000 00	5%	30	"		850 00	34,000 00	606 22
Sept. 30, 1912	858	Ext. Queen Street	4,300 00	5%	30	"		107 50	4,300 00	76 67
Jan. 13, 1913	964	Heavy steel Cumberland St..	32,400 00	5%	20	"		810 00	32,400 00	1,088 05
Jan. 13, 1913	966	Ext. Algoma St. N.	6,550 00	5%	20	"		163 75	6,550 00	219 96
Jan. 1, 1914	1049	Cars	33,000 00	5%	15	"		825 00	33,000 00	1,648 06
Jan. 1, 1914	1149	Railway	35,000 00	5%	20	"		875 00	35,000 00	1,175 36
	1296	Passing track Arthur St. ..	2,620 00	5%	20	Unsold			2,620 00	
	1297	Arthur Street Wye	12,000 00	5%	20	"			12,000 00	
Nov. 1, 1914	1298	Street cars equipment.....	22,000 00	5%	10	Sold		550 00	22,000 00	1,832 40
1912	770	Consolidated	219,500 00	5%	40	"		5,487 50	219,500 00	2,309 89

Annual Debentures—

July 30, 1903	656	Purchase of cars	10,000 00	5%	15				3,416 24	
Feb 1, 1904	682	Comp. Railway	12,000 00	5%	15		905 84	250 26	4,099 50	
Feb. 1, 1906	816	Comp. Railway	17,000 00	5%	15		1,163 96	473 84	8,313 12	
Aug. 1, 1906	852	Purchase of cars	6,000 00	5%	15				3,344 84	
July 8, 1907	7	Purchase of cars	15,000 00	5%	20				11,306 47	
Jan. 3, 1908	38	Motor generator	8,000 00	5%	15		496 83	273 91	4,981 42	
Aug. 16, 1909	341	Storage battery	5,200 00	4½%	15				3,831 28	
Sep. 27, 1909	358	Car barn machinery	22,000 00	5%	15				16,366 46	

Sep. 27, 1909	359	Motor generator	7,500 00	5%	15			5,579 46	
Nov. 15, 1909	368	Mariday St. Railway	3,000 00	5%	15			2,231 78	
Sep. 1, 1911	601	Purchase of cars	15,000 00	5%	15			12,808 55	
Nov. 1, 1911	642	Purchase of cars	14,000 00	5%	15			11,954 64	
Mar. 4, 1912	760	Ext. to Hill St.	6,500 00	4½%	15	341 52	263 72	5,518 93	
July 15, 1912	820	Purchase of cars	16,000 00	4½%	15			14,425 72	
Nov. 1, 1912	923	Purchase of cars	5,500 00	5%	15			4,977 49	
Feb. 1, 1911	516	Motor generator	10,000 00	5%	15	536 47	426 95	8,002 59	
Jan. 13, 1913	968	Motor generator, H.E., S.S.	12,000 00	5%	15	583 91	572 20	10,859 98	
Nov. 1, 1912	928	Purchase of cars	9,000 00	5%	15			8,144 99	
Gross debenture debt Electric Railway			$954,804 00			$4,028 53	$20,596 64	$901,267 46	$15,396 81

PAGE B.

CITY OF PORT ARTHUR.

DEBENTURE STATEMENT, JUNE 30TH, 1915.

Electric Light and Power—Maturity Debentures.

Date Issued.	By-law No.	Purpose.	Amount.	Interest.	Term of Years.	Sold or Unsold.	Principal Paid 1915.	Interest Paid 1915.	Principal Unpaid June 30th, 1915.	Sinking Fund Levied 1914.
Mar. 23, 1908	248	Current River Power	$12,000 00	5%	30	.....	.....	$300 00	$12,000 00	$213 96
Mar. 23, 1908	249	Onion Lake Dam	27,000 00	5%	30	.....	.....	675 00	27,000 00	481 41
Jan. 15, 1909	294	Current Riv. Lands	6,000 00	5%	30	.....	.....	150 00	6,000 00	126 11
Jan. 15, 1909	296	Current Riv. Works.....	25,000 00	5%	30	.....	.....	625 00	25,000 00	445 75
July 10, 1911	568	Storage Dam	30,000 00	4½%	30	.....	.....	675 00	30,000 00	534 90
Mar. 4, 1912	755	Storage Dam	13,000 00	5%	30	.....	.....	325 00	13,000 00	231 79
Mar. 27, 1912	794	Elec. Light & Power	15,000 00	5%	20	.....	.....	375 00	15,000 00	503 72
Jan. 1, 1913	967	Street Lighting	8,000 00	5%	20	.....	.....	200 00	8,000 00	268 65
Jan. 1, 1913	972	Electric Light	30,000 00	5%	20	.....	.....	750 00	30,000 00	1,007 45
Jan. 13, 1913	973	Comp. Storage Dam	6,500 00	5%	20	.....	.....	162 50	6,500 00	218 28
Jan. 1, 1914	1151	Street Lighting	8,000 00	5%	20	.....	.....	200 00	8,000 00	268 65
May 1, 1914	1152	Elec. Power System	55,000 00	5%	20	.....	.....	1,375 00	55,000 00	1,847 00
1912	770	Con. Power & Light Deb..	206,000 00	5%	40	.....	.....	5,142 50	206,000 00	2,167 82
June 1, 1915	1314	Transformer Station	44,600 00	5%	20	Unsold	.....	.....	44,600 00	.....

Annual Debentures.

Feb. 1, 1904	680	New Dynamo	10,000 00	5%	15	.....	$754 87	208 55	3,416 25	
Feb. 1, 1904	684	Comp. Elec. Light System	10,000 00	5%	15	.....	754 87	208 55	3,416 25	
Feb. 1, 1904	685	Current Riv. Dams	12,000 00	5%	15	.....	905 84	250 26	4,099 50	
Feb. 1, 1906	817	Comp. Elec. Light System	14,000 00	5%	15	.....	958 61	390 18	6,845 97	
Feb. 1, 1906	818	Comp. Power System	7,000 00	5%	15	.....	479 28	195 11	3,423 04	
Oct. 20, 1908	228	Purchase of copper wire..	7,000 00	5%	15	.....	.....	.....	4,793 50	
Oct. 20, 1908	230	Elec. Light and Plant	32,000 00	5%	15	.....	.....	.....	21,913 10	
Jan. 13, 1910	394	Purchase of copper wire..	12,000 00	5%	15	.....	675 95	480 15	8,927 16	
July 1, 1910	444	Elec. Light and Plant	10,000 00	5%	15	.....	.....	.....	8,002 59	
Jan. 11, 1911	490	Elec. St. Lighting	12,000 00	5%	15	.....	643 77	512 33	9,603 11	
Aug. 1, 1911	573	Elec. Light and Power....	14,000 00	5%	15	.....	.....	.....	11,954 64	
Gross Electrical Debenture Debt			$626,100 00				$5,173 19	$13,200 13	$572,495 11	$8,315 49

Telephone—Maturity Debentures.

May 27, 1912	793-982	Telephones	$35,000 00	5%	20	.....	.....	$875 00	$35,000 00	$1,175 36
Jan. 13, 1913	970	"	35,000 00	5%	20	.....	.....	875 00	35,000 00	1,175 36
Jan. 1, 1914	1064	"	33,000 00	5%	15	.....	.....	825 00	33,000 00	1,648 06
Jan. 1, 1914	1154	"	35,000 00	5%	20	.....	.....	875 00	35,000 00	1,175 36
1912	770	Consolidated	63,500 00		40	.....	.....	1,503 75	63,500 00	668 23
June 1, 1915	1316	Telephone	40,000 00	5%	20	Unsold	.....	.....	40,000 00	.....

Annual Debentures.

Feb. 1, 1904	681	Comp. telephone	9,000 00	5%	15	.....	$679 38	187 70	3,074 63	
Aug. 1, 1906	850	Changing telephone	17,000 00	5%	15	.....	.....	.....	9,477 08	
Oct. 19, 1908	227	Telephone	25,000 00	5%	15	.....	.....	.....	17,119 57	
Aug. 16, 1909	339	Extension of telephone	21,000 00	4½%	15	.....	.....	.....	15,472 45	
Feb. 1, 1911	515	Telephone conduits	15,000 00	5%	15	.....	804 70	640 43	12,003 87	
Aug. 1, 1911	572	Telephone	9,000 00	5%	15	.....	.....	.....	7,685 15	
		Gross Debenture Debt—Telephones	$337,500 00				$1,484 08	$5,781 88	$306,332 75	$5,842 37

Waterworks—Maturity Debentures.

July 1, 1910	447-481	Waterworks	$127,775 00	4½%	30	.....	.....	$2,874 93	$127,775 00	$2,278 23
July 10, 1911	564	"	75,000 00	4½%	30	.....	.....	1,687 50	75,000 00	1,337 25
July 10, 1911	565	New force main	50,000 00	4½%	30	.....	.....	1,125 00	50,000 00	891 50
July 10, 1911	566	New stand pipe	40,000 00	4½%	30	.....	.....	900 00	40,000 00	713 20
May 27, 1912	787	Booster pump	7,500 00	5%	20	.....	.....	187 50	7,500 00	251 86
Sept. 30, 1912	852	Waterworks	520,000 00	5%	30	.....	.....	13,000 00	520,000 00	9,271 65
Jan. 13, 1913	963	"	314,830 00	5%	30	.....	.....	7,870 75	314,830 00	5,613 45
Jan. 1, 1914	1067	"	69,250 00	5%	30	Unsold	.....	.....	69,250 00	1,234 74
	1156	"	202,167 00	5%	30	"	.....	.....	202,167 00	
1912	770	Consolidated	500,000 00		40	.....	.....	12,500 00	500,000 00	5,261 74

Annual Debentures.

Feb. 1, 1911	511	Motor and pump	6,500 00	5%	15	.....	$348 70	277 51	5,201 69	
Mar. 1, 1912	764	Pump installation	6,000 00	4½%	15	.....	315 25	243 43	5,094 40	
		Gross Debenture Debt—Waterworks	$1,919,022 00				$663 95	$40,666 62	$1,916,818 09	$26,853 62

Page E.

CITY OF PORT ARTHUR.

Debenture Statement, June 30th, 1915

Sewers—Maturity Debentures.

Date Issued.	By-law No.	Purpose.	Amount.	Interest.	Term of Years.	Sold or Unsold.	Principal Paid 1915.	Interest Paid 1915.	Principal Unpaid June 30th, 1915.	Sinking Fund Levied 1915.
Aug. 16, 1909	344	Sewers—General	$8,764 00	4½%	30	.....	.....	$197 19	$8,764 00	$87 64
July 1, 1910	491	" "	45,106 00	4½%	30	.....	.....	1,014 89	45,106 00	804 23
Mar. 4, 1912	759	" Storms	23,700 00	5%	30	.....	.....	592 50	23,700 00	422 57
Mar. 4, 1912	763	" Pearl Street	1,800 00	5%	30	.....	.....	45 00	1,800 00	32 09
Jan. 13, 1913	969	" General	78,220 00	5%	30	.....	.....	1,955 50	78,220 00	1,394 67
Jan. 13, 1913	971	" Storms	7,260 00	5%	30	.....	.....	181 50	7,260 00	129 45
Jan. 1, 1914	1068	" General	38,300 00	5%	30	Unsold	.....	.....	38,300 00	682 90
Jan. 1, 1914	1155	" "	21,904 00	5%	30	"	.....	.....	21,904 00	390 55
1912	770	Consolidated	108,000 00		40	.....	.....	2,700 00	108,000 00	1,136 53

Lands.

Mar. 4, 1912	757	Water front, Wagon Wks..	4,200 00	5%	20	.....	.....	105 00	4,200 00	141 04
Sept. 30, 1912	849	City Hall site	200,000 00	5%	20	.....	.....	5,000 00	200,000 00	6,715 35
Sept. 30, 1912	855	Lyons Driveway Agt.	15,000 00	5%	20	Unsold	.....	.....	15,000 00	503 73
Sept. 30, 1913	855	" "	4,700 00	5%	20	"	.....	.....	4,700 00	157 83
Sept. 30, 1914	855	" "	4,000 00	5%	20	"	.....	.....	4,000 00	134 33
June 1, 1915	1294	R.W. Belt Line	26,000 00	5%	30	"	.....	.....	26,000 00	463 58
June 1, 1915	1299	Lyons Driveway Agt.	51,000 00	5%	30	"	.....	.....	51,000 00	909 34
	1912	Consolidated	125,040 00		40	.....	.....	3,020 65	125,000 00	1,315 86

Schools.

July 9, 1908	141	High School	11,500 00	5%	30	.....	.....	287 50	11,500 00	241 72
Nov. 23, 1908	236	South Ward School	5,000 00	5%	30	.....	.....	125 00	5,000 00	105 10
Dec. 10, 1908	252	Collegiate Institute	60,000 00	5%	30	.....	.....	1,500 00	60,000 00	1,069 80
July 2, 1909	331	" "	40,000 00	4½%	30	.....	.....	900 00	40,000 00	840 77
July 1, 1910	477 a	North Ward School	26,000 00	4½%	30	.....	.....	585 00	26,000 00	463 58
July 1, 1910	479 a	Collegiate Institute	26,000 00	4½%	30	.....	.....	585 00	26,000 00	463 58
July 1, 1911	594	School Site	6,700 00	4½%	30	.....	.....	150 75	6,700 00	119 46
July 1, 1911	599	"	3,800 00	4½%	30	.....	.....	85 50	3,800 00	67 75
June 1, 1915	1219	North Ward School	43,000 00	5%	30	Unsold	.....	.....	43,000 00	766 70
June 1, 1915	1220	South Ward School	40,000 00	5%	30	"	.....	.....	40,000 00	713 21
1912	770	Consolidated	95,000 00		40	.....	.....	2,375 00	95,000 00	999 72

Bridges.										
Mar. 4, 1912	767	Black Bay Bridge	8,000 00	5%	20	.....	.....	200 00	8,000 00	268 65
1915	1295	Balsom St. Bridge	2,900 00	5%	10	Unsold	.....	.....	2,900 00	241 54
1912	770	Consolidated	32,500 00		40	.....	.....	787 50	32,500 00	342 01
Building—Maturity Debentures.										
4 Mar. 1912	758	Isolation hospital addition	$2,300 00	5%	20	.....	.....	$57 50	$2,300 00	$77 24
27 May 1912	786	Public market	19,000 00	5%	20	.....	.....	475 00	19,000 00	638 05
27 May 1912	788	Fire hall, No. 2	30,000 00	5%	20	.....	.....	750 00	30,000 00	1,007 45
13 Jan. 1913	965	Public market addition...	10,000 00	5%	20	.....	.....	250 00	10,000 00	335 82
1 June 1915	1150	Court house and jail	75,000 00	5%	20	Unsold	.....		75,000 00	2,518 63
1 June 1915	1157	Police station addition....	37,000 00	5%	20	Unsold	.....		37,000 00	1,242 53
1912	770	Consolidated	86,500 00	"			.....	2,102 50	86,500 00	910 27
Parks.										
17 July 1911	588-635-1088	Public parks.....	74,946 67	4½%	30	.....	.....	1,686 30	74,946 67	1,336 30
4 Mar. 1912	762	Look-out, Waverly park ..	2,500 00	5½%	20	.....	.....	62 50	2,500 00	83 95
1 June 1914	1066	Park lands	15,000 00	5%	30	.....	.....	375 00	15,000 00	267 45
1912	770	Consolidated	11,000 00		40	.....	.....	275 00	11,000 00	115 76
General.										
15 Jan. 1909	295	Dog Lake survey	10,000 00	5%	30	.....	.....	250 00	10,000 00	210 19
1 July 1910	461-481	Gas mains	25,000 00	4½%	30	.....	.....	562 50	25,000 00	445 75
4 Mar. 1912	761	Grants to Sailors' Institute	6,000 00	5%	20	.....	.....	150 00	6,000 00	201 49
4 Mar. 1912	765	Fire appliance	5,500 00	5%	20	.....	.....	137 50	5,500 00	184 70
27 May 1912	789	Extra exp. on certain work	26,000 00	4½%	20	.....	.....	585 00	26,000 00	873 12
30 Sept. 1912	853	Ro. Hodder Ave. to Hedge	12,500 00	5%	30	.....	.....	312 50	12,500 00	222 88
30 Sept. 1912	850	Ext. Cum'd St. to Hodder Avenue	2,600 00	5%	20	.....	.....	65 00	2,600 00	87 31
30 Sept. 1912	854	Motor cars	15,650 00	4½%	5	.....	.....	352 12	15,650 00	2,889 41
30 Sept. 1912	856	Grant to Agri. Society	4,750 00	5%	20	.....	.....	118 75	4,750 00	159 51
1 July 1913	1047	Steam roller	2,700 00	5%	5	.....	.....	67 50	2,700 00	498 50
1 Jan. 1914	1063	Playground appliances	10,000 00	5%	10	.....	.....	250 00	10,000 00	832 91
1 Jan. 1914	1069	Bonus—A. J. Conley	25,000 00	5%	20	Unsold	.....		25,000 00	839 55
1 June 1915	1153	Shortage debenture	137,850 00	5%	30	Unsold	.....		137,850 00	4,629 25
1912	770	Consolidated	439,900 00		40	.....	.....	10,541 00	439,900 00	4,629 26
	1315	Clearing lands	5,000 00	5%	5	.....	.....		5,000 00	923 14
1 June 1915	1398	Bonus—Western Dry Dock	25,000 00	5%	30	.....	.....		25,000 00	
Gross Debenture Debt—General			$2,280,090 67					$41,819 15	$2,280,050 67	$48,286 70

CITY OF PORT ARTHUR.

Debenture Statement, 30 June, 1915.

Local Improvements—Maturity Debentures.

Date issued.	By-law No.	Purpose.	Local or General.	Amount.	Interest.	Term of Years.	Sold or Unsold.	Principal Paid 1915.	Interest Paid 1915.	Principal Unpaid 30 June, 1915.	Sinking Fund Levied 1915.
13 Feb. 1905	776	Local Improvement,	Loc...	$17,501 29	5%	20	.....	.....	$437 53	$17,501 29	$587 72
13 Feb. 1905	776	" "	Gen...	696 77			.....	.....	17 42	696 77	23 40
24 Mar. 1908	109	" "	Loc...	4,785 20	5½%	10	.....	.....	131 59	4,785 20	398 56
24 Mar. 1908	109	" "	Gen...	328 80	5½%		.....	.....	9 04	328 80	27 39
24 Mar. 1908	110	" "	Loc...	2,801 63	5½%	20	.....	.....	77 04	2,801 63	94 08
24 Mar. 1908	110	" "	Gen...	1,873 37	5½%		.....	.....	51 52	1,873 37	62 91
1 July 1908	137-159	" "	Loc...	30,105 79	5%	20	.....	.....	752 64	30,105 79	1,120 40
1 July 1908	137-159	" "	Gen...	6,545 07	5%		.....	.....	163 62	6,545 07	243 55
1 July 1908	138	" "	Loc...	1,825 69	5%	10	.....	.....	45 63	1,825 69	159 25
1 July 1908	138	" "	Gen...	196 81	5%		.....	.....	4 93	196 81	17 17
23 July 1908	191-193	" "	Loc...	36,489 75	5½%	20	.....	.....	1,003 47	36,489 75	1,225 39
23 July 1908	191-193	" "	Gen...	1,663 25	5½%	20	.....	.....	45 75	1,663 25	56 93
20 Aug. 1908	221	" "	Loc...	32,170 55	5%	20	.....	.....	804 26	32,170 55	1,197 25
20 Aug. 1908	221	" "	Gen...	1,396 13	5%	20	.....	.....	34 90	1,396 13	51 95
15 Jan. 1909	299	" "	Gen...	1,974 00	5%	20	.....	.....	49 35	1,974 00	66 29
15 Jan. 1909	300	" "	Gen...	6,712 00	5%	20	.....	.....	167 80	6,712 00	225 40
12 Nov. 1908	247	" "	Loc...	34,755 51	5%	20	.....	.....	868 89	34,755 51	1,293 45
12 Nov. 1908	247	" "	Gen...	5,808 23	5%	20	.....	.....	145 21	5,808 23	216 16
19 Dec. 1908	276	" "	Loc...	18,767 67	5%	20	.....	.....	469 19	18,767 67	698 45
19 Dec. 1908	276	" "	Gen...	223 55	5%	20	.....	.....	5 59	223 55	8 32
19 Dec. 1908	275	" "	Loc...	1,073 37	5%	10	.....	.....	26 84	1,073 37	99 14
19 Dec. 1908	275	" "	Gen...	63 21	5%	10	.....	.....	1 58	63 21	5 62
24 Jan. 1909	329	" "	Loc...	6,065 05	5%	30	.....	.....	151 63	6,065 05	127 48
24 Jan. 1909	329	" "	Gen...	163 18	5%	30	.....	.....	4 08	163 18	3 43
24 June 1909	330	" "	Loc...	46,260 47	5%	20	.....	.....	1,156 51	46,260 47	1,721 61
24 June 1909	330	" "	Gen...	9,139 57	5%	20	.....	.....	228 49	9,139 57	340 13
27 Sept. 1909	362	" "	Gen...	3,300 00	5%	20	.....	.....	82 50	3,300 00	122 81
27 Sept. 1909	363	" "	Gen...	30,000 00	5%	20	.....	.....	750 00	30,000 00	1,116 47
1 Oct. 1909	404	" "	Loc...	7,747 61	5%	20	.....	.....	193 69	7,747 61	288 34
1 Oct. 1909	404	" "	Gen...	1,131 86	5%	20	.....	.....	28 30	1,131 86	42 12
1 Sept. 1908	420	" "	Loc...	1,677 43	5%	20	.....	.....	41 93	1,677 43	62 42
1 Sept. 1908	420	" "	Gen...	171 90	5%	20	.....	.....	4 30	171 90	6 40
1 Jan. 1905	426	" "	Loc...	17,544 63	5%	20	.....	.....	438 62	17,544 63	652 93
1 Jan. 1905	426	" "	Gen...	1,175 70	5%	20	.....	.....	29 39	1,175 70	39 48
1 Aug. 1911	558	" "	Gen...	16,505 81	4½%	20	.....	.....	371 38	16,505 81	554 30
30 Dec. 1911	705	" "	Loc...	240,435 90	4½%	20	.....	.....	5,409 81	240,435 90	8,074 25

30 Dec. 1911	705	"	"	Gen...	39,914 10	4½%	20	.....	.....	898 06	39,914 10	1,340 38
30 Dec. 1911	680	"	"	Loc...	2,392 22	5%	20	.....	.....	59 80	2,392 22	89 03
30 Dec. 1911	680	"	"	Gen...	97 52	5%	20	.....	.....	2 44	97 52	3 63
30 Dec. 1911	706	"	"	Loc...	1,308 92	4½%	10	.....	.....	29 45	1,308 92	109 02
30 Dec. 1911	706	"	"	Gen...	201 64	4½%	10	.....	.....	4 54	201 64	16 79
30 Dec. 1911	707	"	"	Loc...	589 18	5%	10	.....	.....	14 72	589 18	51 39
30 Dec. 1911	707	"	"	Gen...	0 54	5%		.....	.....	0 02	0 54	0 05
1 Jan. 1902	425	"	"	Loc...	1,319 35	5%	10	.....	1,319 35	32 98		
1 Jan. 1905	425	"	"	Gen...	64 39	5%	10	.....	64 39	1 61		
Local Improvements—Maturity Debentures.												
4 Mar. 1912	753	Local Improvement,		Loc...	$192,943 82	4½%	20	.....	.....	$4,341 24	$192,943 82	$6,479 39
4 Mar. 1912	753	"	"	Gen...	23,121 01	4½%	20	.....	.....	520 22	23,121 01	776 44
30 Sept. 1912	918	"	"	Loc...	76,908 50	5%	20	.....	.....	1,926 55	76,908 50	2,587 83
30 Sept. 1912	918	"	"	Gen...	22,717 56	5%	20	.....	.....	564 10	22,717 56	757 77
30 Sept. 1912	919	"	"	Loc...	3,877 47	5%	10	.....	.....	96 94	3,877 47	322 94
30 Sept. 1912	919	"	"	Gen...	572 08	5%	10	.....	.....	14 30	572 08	47 66
20 Dec. 1912	936	"	"	Loc...	75,224 10	5%	20	.....	.....	1,880 60	75,224 10	2,526 15
20 Dec. 1912	936	"	"	Gen...	13,309 18	5%	20	.....	.....	332 73	13,309 18	446 95
5 May 1913	1037	"	"	Loc...	178,021 26	5%	20	.....	.....	4,450 53	178,021 26	5,978 20
5 May 1913	1037	"	"	Gen...	31,383 17	5%	20	.....	.....	784 58	31,383 17	1,053 96
1 Dec. 1913	1038	"	"	Loc...	828 99	5%	10	.....	.....	20 72	828 99	69 04
1 Dec. 1913	1038	"	"	Gen...	78 97	5%	10	.....	.....	1 98	78 97	6 58
1 Jan. 1914	1065	"	"	Gen...	3,950 00	5%	15	.....	.....	98 75	3,950 00	197 27
1 Jan. 1914	1203	"	"	Loc...	12,579 45	5%	15	.....	.....	314 48	12,579 45	628 24
1 Jan. 1914	1203	"	"	Gen...	824 98	5%	15	.....	.....	20 63	824 98	41 19
1 Jan. 1914	1204	"	"	Loc...	126,480 26	5%	20	.....	.....	3,162 00	126,480 26	4,247 12
1 Jan. 1914	1204	"	"	Gen...	27,015 28	5%	20	.....	.....	675 38	27,015 28	907 21
Local Sewers—Maturity Debentures.												
30 July 1903	659-783	Local Improvem't		Sewers	30,000 00	5%	30	.....	.....	750 00	30,000 00	534 90
1 Nov. 1905	796-829	"	"	"	59,000 00	5%	30	.....	.....	1,475 00	59,000 00	1,051 97
1 Aug. 1906	846	"	"	"	19,000 00	5%	30	.....	.....	475 00	19,000 00	338 77
16 Aug. 1909	344	"	"	"	22,356 00	4½%	30	.....	.....	503 01	22,356 00	223 56
1 July 1910	491	"	"	"	126,659 00	4½%	30	.....	.....	2,849 82	126,659 00	2,258 33
13 Jan. 1913	969	"	"	"	176,860 00	5%	30	.....	.....	4,421 50	176,860 00	3,153 43
1 Jan. 1914	1068	"	"	"	19,400 00	5%	30	Unsold	.....		19,400 00	345 91
1 Jan. 1914	1155	"	"	"	31,836 00	5%	30	Unsold	.....		31,836 00	567 64
Annual Debentures.												
1 Dec. 1910	478	House Sewer Connections			33,000 00	4½%	15	.....	.....		26,207 61	
21 Dec. 1913	1116	"	"	"	55,000 00	5%	15	Unsold	.....		52,451 17	
19 Dec. 1913	1117	Sanitary Plumbing			12,600 00	5%	5	.....	.....		10,319 72	
					$2,010,511 69				$1,383 74	$44,928 10	$1,997,506 45	$58,189 69

Cost of this Audit, $803.40.

RE PUBLIC SCHOOL BOARD, SAULT STE. MARIE, ONTARIO.

Report of the Inspection, Audit and Examination of the Books, Accounts, Vouchers and Moneys of the Public School Board of the City of Sault Ste. Marie, Ontario.

To His Honour the Lieutenant-Governor in Council:

Sir,—Upon the authority of an appointment by the Provincial Municipal Auditor confirmed by an Order in Council approved by His Honour the Lieutenant-Governor of the Province of Ontario, dated the 18th day of August, 1915, P. H. B. Dawson, chartered accountant, of the City of Fort William, Ontario, and pursuant to Subsection 3 of Section 10, Chapter 200, R.S.O. 1914, was instructed and empowered to make an inspection, audit and examination of the books, accounts, vouchers and moneys of the Public School Board of the City of Sault Ste. Marie.

In pursuance of the said authority, the said P. H. B. Dawson, chartered accountant, hereby reports that he has made an inspection and audit of the affairs and accounts of the said Public School Board.

The Audit is made upon the request in July, 1915, of the City Council of Sault Ste. Marie, acting in co-operation with the Public School Board of the City.

I desire to acquaint your Honour with the circumstances regarding the accounts under audit preceding the request made to the Provincial Municipal Auditor.

In the month of October, 1914, the Secretary-Treasurer of the School Board, J. C. Richardson, was arrested on information laid by certain parties charging him with misapplication of funds belonging to private parties that had come to his hands in the course of his business as a Real Estate and Insurance and Financial Agent. At the Police Court trial that followed Richardson was committed for trial and was later sentenced to a term of years in the Penitentiary at Kingston.

The accounts of the Public School Board were at that time carefully audited and had been periodically audited without discrepancy being disclosed.

After J. C. Richardson's removal from his position as Secretary-Treasurer of the Public School Board, W. H. Forde, who had been a member of the Board of Trustees for the preceding three years, resigned his office as Trustee and was appointed Secretary-Treasurer to the Board.

The books of the Public School Board were audited in the regular course until the month of May, 1915, when the Auditor discovered a considerable number and amount of irregularities in Forde's accounts extending over the months of March, April and May, 1915.

The Auditor immediately notified the Chairman of the School Board, Mr. H. Megginson, and on May 31st the following Interim Report was handed to the Public School Board:

May 31st, 1915.

H. Megginson, Esq.,
Chairman, Public School Board.

Dear Sir,—I beg to hand herewith report regarding irregularities of the Public School Accounts and to verify my verbal statements to the Board at the several meetings.

I. J. Downey & Sons.		
Original	$110 64	
Raised to	144 64	
Difference		$34 00
Lyons Coal Co.		
Original	$88 75	
Raised to	112 90	
Difference		24 15
Original	$118 94	
Raised to	145 53	
Difference		26 59
Added to account		16 09
New Ontario Dock.		
Original	$20 10	
Raised to	97 09	
Difference		76 99
Fulton Hardware Co.		
Added to invoices		24 34
Added to invoices		26 98
J. Snowden.		
Added to invoices		23 35
		$252 49

In some of the above cases the figures on the invoices have been altered, others Mr. Forde had inserted new figures with a typewriter, and in one case of the Lyons Fuel Company he has received blank forms from the Company and made out new invoice including his own personal account. With reference to the Fulton Hardware Company, items have been added to the bottom of the school invoices as brooms and dustbane to equal Mr. Forde's personal account on the Fulton Hardware Books.

I have also to my notice that Mr. Forde has received commissions on several occasions for placing Public School orders.

Mr. Forde has deposited to the credit of the Public School Board Account the sum of three hundred and seventy dollars and eighty-four cents.

This report is not final. I expect to attend meeting of the Board, where I can go into details more thoroughly.

Yours faithfully,

(Signed) P. H. B. Dawson, F.C.A.

It will appear from the above that Forde immediately upon the discrepancies as enumerated being discovered, deposited the amount to the credit of the School Board's Account.

The School Board informed the City Council of the matter and the Auditor was instructed to continue his examination of the accounts of Forde, and on July 3rd the following (2nd) Interim Report was made to the School Board by the Auditor:

July 3rd, 1915.

MR. H. MEGGINSON,
Chairman, Public School Board,
Sault Ste. Marie, Ontario.

Re Investigation into Accounts of W. H. Forde, former Secretary-Treasurer.

DEAR SIR,—I beg to give you Interim Report on the investigation made by me into the accounts of W. H. Forde, former Secretary-Treasurer of the Public School Board.

The previous reports herein showing a net claim of the School Board against W. H. Forde amounting to $252.49, together with the items including Tuition Fees not accounted for and commissions received from sundry parties on purchases, altogether amounting to $365.99, I now confirm.

These several items of which you have already been advised include the following details:

I. J. Downey & Sons, December 12th, 1914.		
Amount of original invoice	$110 64	
Raised to	144 64	
Overpayment		$34 00
Jas. Lyons, January 31st, 1915.		
Amount of original invoice	$385 03	
Raised to	435 77	
Overpayment		50 74
Jas. Lyons, February 27th, 1915.		
Amount of original invoice	$709 06	
Raised to	725 15	
Overpayment		16 09
New Ontario Dock, December 31st, 1914.		
Amount of original invoice	$98 94	
Raised to	175 93	
Overpayment		76 99
Fulton Hardware Company.		
Statements covering months of December and March include insertions after the original invoices were rendered against the School Board, aggregating:—		
December—Overpayment		26 98
March—Overpayment		24 34
Attached to March invoices is statement of the firm's account against W. H. Forde, amounting to $24.34, which statement is receipted as having been paid on May 5th.		
This statement being the exact amount of the insertions on the invoices against the School Board.		
Isaac Snowdon, November 21st, 1914.		
Amount of original invoice	$11 25	
Paid as	34 60	
Overpayment		23 35
The amount of overpayment being the exact amount of invoice rendered against W. H. Forde, enclosed herewith for labor and material supplied to Forde personally.		

Hilts Printing Company, January 4th, 1915.		
Original invoice	$4 00	
Raised to	5 50	
Overpayment		1 50
Tuition Fees not accounted for received from Principal N. C. Mansell		17 00
November 4th, 1914	$7 00	
December 1st, 1914	5 00	
December 19th, 1914	5 00	
Commission, Scott and Magill.		
Commissions paid by Scott & Magill to Forde as per their records and as admitted by Forde		20 00
Commission, H. N. Anderson.		
Commission credited to Forde on Anderson's books on sale of pianos to the School Board, as admitted by Forde		75 00
Total		$365 99

I enclose herewith for your inspection the original invoices and receipts covering the above payments, with the exception of the items relating to Tuition Fees and Commissions of which I have not exhibits. In all the above cases you will find attached to the exhibit vouchers receipted by the several creditors for the full amount paid to them by Forde, including the original account against the School Board and the overpayment, with the exception of Isaac Snowdon and the Fulton Hardware Company March account for which vouchers are not attached.

There has been deposited to the credit of the School Board in the Canadian Bank of Commerce the sums of $100.84 and $270.00 aggregating $370.84, to be applied on the above items.

I beg to report that I have examined in detail all purchases made by Forde during his occupancy of his late office. I have not, however, extended my investigation prior to the date of Forde's appointment except in a few test cases which I found to be inconclusive, and consequently the investigation of matters which do not appear on the books of the School Board has not been prosecuted with any degree of thoroughness, it being recognized by me that in the absence of powers to demand access to various parties' records and books, and also the privilege of examining various parties, my attempts at arriving at conclusive results that would be of value to the School Board would prove abortive, except in cases where voluntary evidence and admissions might be given me. I am consequently making this Interim Report and beg to request instructions from your Board as to what further procedure, if any, you desire me to take in the matter.

Respectfully submitted,

(Signed) P. H. B. Dawson, F.C.A.,

City Auditor.

The second Interim Report confirms the previous report and establishes certain further liabilities to the School Board which had later been disclosed.

It is noted that all the discrepancies as shown hereon occurred during the year 1915, with the exception of the item of Tuition Fees received by Forde in November and December, 1914, and the items of Commissions paid to Forde by the parties named in the above report.

During the prosecution of the investigation under the authority of the Order in Council mentioned above, further irregularities by Forde were disclosed, and upon these irregularities becoming known to the Chairman of the School Board, Mr. H. Megginson, on October 8th, 1915, he laid an information before the Crown Attorney on which W. H. Forde was arrested.

At, or about, the same time Mr. Megginson also laid informations against the following parties, citizens of Sault Ste. Marie and the adjacent Town of Steelton, Ontario:

I. J. Downey, coal merchant; Jas. Lyons, coal merchant; Lt.-Col. Penhorwood, formerly manager of the New Ontario coal dock; A. Fulton, hardware merchant; H. N. Anderson, piano agent; on charges in connection with the irregularities of W. H. Forde.

At the subsequent Police Court trials the cases against all of the above parties, with the exception of that against W. H. Forde, were dismissed.

Forde was committed for trial and was allowed his liberty on bail being furnished.

At the subsequent trial of Forde before His Honour Judge Stone, Forde pleaded guilty and was remanded for sentence and one week later was sentenced to one month in jail and a fine of $500.00.

Before and after the laying of the above informations and the Police Court proceedings all of the above parties whose accounts with the School Board had been found irregular and to whom overpayments had been made, made restitution of the several amounts so paid them, with the exception of I. J. Downey and Sons, who did not return the amount overpaid to them.

It is noted that W. H. Forde, before the information was laid against him, restored to the Public School Board an aggregate of $370.84 to apply upon the discrepancies as shown in the second Interim Report above.

The above recital of the circumstances preceding and occurring during the progress of my investigation will inform your Honour as to the conditions surrounding the affairs of the Public School Board under examination. The above circumstances were advised at the time of their occurrence to the Provincial Municipal Auditor by me in order that he might be informed as to the conditions of matters relevant to this investigation.

Under the authority given me, above mentioned, I proceeded upon the audit and examination of the accounts of the Public School Board. In view, however, of the fact that a detailed regular audit had been conducted during the entire period during which J. C. Richardson and W. H. Forde were in office as Secretary-Treasurer of the Board, I did not deem it necessary or desirable to spend any time upon the work which had already been fully covered.

I, therefore, having in view the discrepancies which had already been discovered and knowledge of the methods employed by the last previous Secretary-Treasurer, proceeded upon an examination of all payments made by the School Board during the year 1911 to May, 1915, and compared such payments, wherever possible, with the records of the parties to whom payment had been made.

In the course of this work it was observed that a Pay Roll prepared by Forde during the time he was Chairman of the Property and Supply Committee of the School Board and when he was, under special authority of the Board, superintending the work of levelling the grounds for the new School in Ward 9, known as the McFadden School, had been falsified by inserting on two Pay Rolls a name purporting to represent an employe with a team who was in fact non-existent, the insertion being as follows:

Pay Roll of October 10th, D. Sagari	$60.00
Pay Roll of October 26th, D. Sagari	72.00
	$132.00

After long discussion of the matter with W. H. Forde and persistent denials by him of any irregularity in regard to these items, he finally admitted the act and furnished the information that an Italian was given $20.00 by him to cash the cheques. It transpired in evidence later that the Secretary-Treasurer at that time, J. C. Richardson, had knowledge of this theft and was an accomplice with Forde in carrying it out. It was on account of this discrepancy that the information against Forde was laid.

It was further ascertained that in the month of October, 1913, two cars of coal had been purchased by the School Board from the New Ontario Coal Dock Company, then owned and operated by the Inland Lines, Limited, out of which cars two loads of coal, estimated at six tons, had been delivered to Forde's private house. The School Board was later on, in December, 1913, charged with the full weight of coal in these cars, less a certain quantity that had been delivered from same to private customers, but not including the coal delivered to Forde referred to above.

As was later shown in evidence the coal drivers for the Company were fully aware that the coal was delivered to the several schools, but that two loads, as mentioned above, were delivered on instructions given them by some party in authority at the New Ontario Coal Dock Company office.

It was also found, as later appeared in evidence, that this coal was to have been billed to the School Board at $6.00 per ton, while a portion of same was billed at $7.00 per ton. Upon the invoice being returned to the Coal Dock for correction, the weight of the coal delivered from these cars was raised, and the price reduced from $7.00 per ton to $6.00, to aggregate the exact value that had previously been charged at the $6.00 rate.

It was also found that the cement walk built by Jas Elliott at the Alex. Muir School in 1914 had been incorrectly measured, and as the evidence later showed, the measurement was made by W. H. Forde and Jas Elliott to the extent of an overpayment of 220.2 ft. at 15c. per foot, aggregating $33 overpaid.

It was also found that an apparent discrepancy existed between a bill rendered by Scott and Magill for teaming work when compared with a previous bill covering the same work that was found among the Secretary's records, but which latter had not been paid or recognized, and as was later found in evidence, the records of Scott and Magill had been changed to support the various items by which the previous bill had been increased to the greater amount which was actually paid, such increase and overpayment amounting to $33.90.

It was also ascertained before the Court of Investigation sat, that J. C. Richardson, former Secretary-Treasurer, had received the sum of $515.00 from Dr. W. E. Gimby as purchase price of a building belonging to the Public School Board situated on the McFadden School site on March 4th, 1914, which amount Richardson had not accounted for to the School Board, but had applied to his own use. As was later found in evidence, Richardson was authorized informally by the School Board to dispose of the building, no record of such instructions appearing on the Minutes and no record of the sale of the building, or the price obtained appearing either, although the matter had been under discussion by the Board before and after the sale was concluded.

It was ascertained that after the dismissal of the former Secretary-Treasurer, J. C. Richardson, from office in October, 1914, the records of the School Board which had been entrusted to his care had been scattered and a considerable number of same destroyed and lost. The Cash Book prior to the year 1911 has not been found by me and has apparently been destroyed. No ledger being kept the financial records of the Board are, therefore, limited to such of the annual statements of the Auditor as have not been destroyed and as can be duplicated from the Auditor's files.

On November 18th, 1915, I commenced a Court of Investigation, the sittings being held in the Council Chamber in the City Hall, which had been placed at my disposal for the purpose. The City Council had appointed Mr. J. L. O'Flynn, Barrister of Sault Ste. Marie, to assist me in the conduct of the investigation and to cross-examine witnesses.

All the witnesses examined were served with subpœna, with the exception of present and former members of the Board of Trustees who attended voluntarily.

The evidence was taken verbatim by a stenographer and same is transcribed in detail on copies of the evidence appended hereto.

I give below abridged notes on the evidence as taken from each witness:

H. Megginson:

On Board six years. Chairman for year 1915. Building of Schools generally let by contract; repairs done by tender or day labor as considered advisable in each case. In 1915 a Committee styled "Purchasing and Property" was established to succeed the former committee styled "Property and Supply." This Committee was empowered to act within the scope of their duties which consisted of purchasing materials and supplies for the maintenance of the schools and the upkeep of the various properties. The Committee consists of four members including the Chairman of the Board.

Another Committee styled "Advisory and Finance" was established in 1915 to generally control the finances of the Board, consisting of four members including the Chairman of the Board. No Building Committee in 1915 as the construction of new buildings was not contemplated. Stated that the Building Committee in existence up to the end of the year 1914 was not empowered to let contracts, but to advise the Board upon all matters relating to construction of buildings.

The method of purchase of supplies by the Committee is as follows, as followed in 1915: Chairman of Committee (who is not the Chairman of the School Board) obtains prices on all goods required; he places orders on request from the Janitor or the Principal. Invoices go direct to Committee. The Committee as mentioned is empowered to act, said bills going first through the hands of the Secretary. Invoices are approved by the Purchasing and Supply Committee and then sent to Finance Committee for approval for payment. Chairman notes that each bill has been OK'd and compares with resolution authorizing the purchase of the particular material, if any.

Witness explained that in 1914 the Chairman of the, then, Property and Supply Committee, W. H. Forde (prior to his resignation as Trustee and appointment as Secretary-Treasurer), certified the bills himself and that he purchased solely for the Committee.

Question as to coal account of New Ontario Dock raised by the sum of $76.99 in December, 1914: Admitted no check on totals of bills and no adequate system

employed in checking bills. Inquiry may have been made verbally to the Secretary as to the correctness of bills, but generally no questions as to whether bills were properly approved or if same were merely left to the Secretary. Accounts were passed as a formal matter. Chairman does not check totals or extensions. No tenders (other than on building construction) were obtained until 1914, when competitive bids on supplies were received. These tenders and correspondence thereto were filed with Secretary.

Meetings of the Board were held at Central School. Records were kept at the Secretary's office. No proper provision was made for the care of documents. Regular Board Room is maintained at Central School, but no filing provision made.

Purchasing and Property Committee kept no records or minutes of their meetings. General Board had no knowledge, except occasionally or incidentally, of Purchasing Committee's actions. No record was kept of Reports from Purchasing Committee whether verbal or otherwise.

The General Board Minutes of preceding meetings were always read at the next succeeding meeting. Could not say whether notes always made of omissions or alterations.

Questioned as to the deal for the sale of the building on the McFadden site: Witness admitted there was no record of the deal on the Minutes. Stated that Richardson had reported the building had been sold for $400.00 or $450.00 in reply to question from Megginson at a general Board Meeting. Does not remember any comment on price. Does not remember accurate name of purchaser, but thinks he was stated as an Italian, named Berini.

(It is noted in other later evidence that this building was sold to Dr. W. E. Gimby for $515.00 and not to the Italian named.)

No further attention was paid to this deal by the Board. No inquiry was made by the Board as to fees, etc., paid to the Secretary from time to time.

Questioned as to Central School Hardware Contract let to Fulton Hardware Company: Stated would come before full Board. Board had by resolution left it to Building Committee (as shown by Minutes). Later by resolution had let Contract to Fulton Hardware Company, price not named in resolution.

(Other later evidence shows the Fulton Hardware Company was paid $858.40 for this material and that they sub-let the Contract for same to the Cochrane Hardware Company at $645.00 and that no other party than the Fulton Hardware Company had been invited to tender.)

Questioned as to Conduit at Central School. Let to Canadian Electric Company (R. J. Aitkens). Does not know if tenders were invited. No comment was made on the fact of there being no contract for this work. No comment on Aitkens' bill when presented.

(Counsel here made comparison with price paid Aitkens of $336.83 without a tender, when the Tagona Water and Light Company offered to do the work for $250.00 and the fact that another firm had inserted, for information of the investigator, in detail retail prices covering all materials and labor expended on this work as shown by Aitkens' detailed bill, the total aggregating $274.17.)

Questioned as to method of purchase of coal. Stated that in 1913 $9.00 per ton had been paid for hard coal. This was accounted for by the fact that the Board had made no contract for coal that winter, and that a shortage occurred in the City. Regarding purchase of soft coal in 1915: Did not see tenders; not present when contract let.

(It was found that the High School Board paid for soft coal during 1915 $5.50 per ton including an additional 50c. for delivery at the High School site, whereas the Public School Board paid the Lyons Coal Company $6.15 for soft coal to which no charge added for delivery.)

Questioned as to the method of advising members of the Board of meetings. Regular meetings of the Board called by post card. Special meetings of Board were called by Chairman. Members advised by telephone or verbally. He had personally complained of not receiving notice of meetings during J. C. Richardson's time as Secretary. Did not record his objection. He could give no assurance that meetings were regularly advised to the members.

Witness denies specifically that the Board approved Forde's action in raising accounts and criticises Forde's statement as an "absolute falsehood."

(Mr. Megginson's further evidence taken on November 22nd is referred to later under the subject of the McFadden School site.)

C. A. Leaney:

On Public School Board for five years. Chairman Building Committee years 1912 and 1913. Chairman Board 1914. Thinks contracts let by whole Board. General duties of Building Committee to watch progress of construction and act in an advisory capacity thereon to the Board. Questioned as to purchases of Hardware for new Central School: Stated Building Committee bought hardware during 1913 as per resolution of the full Board. Stated no tenders were asked for. Architect recommended certain hardware and the Fulton Company prices appeared to be correct. Did not know the Cochrane Hardware Company had exclusive agency for the hardware specified.

Questioned as to whether he was aware that the Plummer-Ferguson Hardware Company had submitted tenders to the Secretary: Does not remember the Secretary reporting that such tender had been received. His recollection was that price to be under $600.00. The account of the Fulton Hardware Company approved by W. H. Forde, who at that time was Trustee, and Chairman of the Property and Supply Committee, but not a member of the Building Committee. Does not think Fulton's account was passed by the Board as a whole.

Questioned as to Canadian Electric Company, R. J. Aitkens' account for Conduit at Central School: Does not know if tenders were called, such matters usually left in the hands of the Committee to look after, and prices discussed by Board upon presentation by Committee. Does not remember seeing any contract in this case. Does not remember any objection being raised from time to time when Minutes of preceding meetings were read, or any mention of omissions by any member of the Board. Did not know that the Tagona Water and Light Company had been asked to give figures on the conduit, but the information given the Committee indicated that the price was too high. Did not know that their tender was actually lower than Aitkens'.

Questioned as to coal purchases in 1914 and 1915: The matter of calling for tenders was discussed by the Board. The Lyons Fuel Company requested privilege of tendering. Thinks tenders from New Ontario Coal Dock and Sault Coal and Wood Company came after Lyons tender was received.

(It is shown in the evidence that the price paid to the Lyons Company was in excess of prices quoted by other companies named.)

Does not know why coal supply for 1913 was not placed earlier. Had this been done could have avoided the high price of $9.00 per ton which was later paid. Does not think tenders were received that year.

Questioned as to contractors liability to pay coal supplied to McFadden School during construction. Does not remember question coming up. No inquiry made by Board when bills for McFadden School were paid before the school was occupied. Witness notes that A. C. McLeod and Company (the contractors for the McFadden School) in their contract for the Central School specifically mentioned that materials (including coal) shall be supplied by contractor. Witness admits payments for coal supplied to the contractor should not have been made. Architects had no supervision of accounts paid other than their own estimates. Messrs. Demar and Murdoch were architects on the McFadden School.

Questioned as to New Ontario Dock bill raised in weight in December 1913: Has no recollection of this circumstance. Questioned as to appointment of medical officer for the schools: Stated that no tenders had been called when appointment first made, or competition among the medical men invited. That the present medical officer had been retained from year to year with increases in salary from time to time. That this is not the system employed in engaging teachers. The trained nurse in attendance at the schools was engaged by application.

Witness specifically denied statement of W. H. Forde that he was authorized by the Board to use the means adopted by him for obtaining settlement of moneys owing him, Forde, by the Board and criticises Forde's statement as "absolutely false." Had no knowledge that any such action had taken place and that the Board had been deceived by Forde.

R. G. Campbell:

Member of Board several years from 1902 or 1903 to 1911. Was absent in 1912 and member of Board again in 1913 and part of 1914. Was Chairman of the Board 1906, 1907 and 1908. On Property and Supply Committee 1913 and 1914, and on Building Committee 1911 and 1914.

States that Building and Supply Committee looked after purchasing of supplies, but sometimes on own accord and sometimes by resolutions of the full Board. Coal generally bought by tender. He had nothing to do actively in 1913 with the Committee's work on account of illness. Says Committee never called together. Accounts for coal not submitted for approval to his recollection. Delivery slips for coal were left with the Secretary. There were no other records of coal deliveries. Usually made agreement with coal men to deliver at a certain price. No record kept of Committee meetings. Don't know how Secretary OK'd bills or obtained knowledge of their correctness. States that he understands tenders were always asked for and obtained.

Bills were passed by the general Board as a matter of formality when certified by the Secretary. Questioned as to account of the New Ontario Dock Company that was sent back for correction of prices in 1913: Does not remember this circumstance; also does not remember the deal for the conduit at the Central School, or for the hardware at the Central School.

W. B. Moorhouse:

Member of Board years 1911, 1912, 1913 and 1914. On Building Committee 1912 and 1913. Does not remember Property and Supply Committee ever being called together. Nothing to do with purchases of coal. Forde did purchasing. Did not check over accounts. Attended most of Board meetings when the accounts were sometimes handed round the Board. He never saw them at Committee meeting. He occupied same position as any other member of Board and was in possession of no better knowledge from being a member of the Purchasing Committee

(Property and Supply Committee). Left purchasing and checking of accounts to Chairman of the Committee, Forde. Does not know anything of Inland Lines Contract for coal in 1911, or bills incorrectly rendered and returned for correction of prices. Did not check prices himself. Does not know of supply of coal to McFadden School during construction period. Tenders were not called for Central School hardware which was bought from the Fulton Hardware Company. Was not aware of the sub-letting of this order to the Cochrane Hardware Company.

Questioned as to Canadian Electric Contract, A. J. Aitkens: Does not remember contract. Thinks he tendered. Thinks Tagona Water and Light Company or others were invited to tender. Does not think prices on this material were inquired of from others.

Thinks the Board tried to exercise supervision: States Committee did not inquire into prices paid by other concerns for goods. Has no recollection of price for coal at close of 1914. Admits no supervision of prices or quantities; always left to the Chairman of the Committee (W. H. Forde).

Questioned as to sale of the McFadden site building: Remembers building was there and that the Secretary was instructed by the Board to sell same. No recollection of any report on same, or of any inquiry. Knew building had been removed from the lot, but did not ask any particulars; thought it was bought by an Italian. Surprised when informed that the building was sold to Dr. W. E. Gimby.

States Minutes were read at each meeting and confirmed, or the Secretary was instructed to make corrections as the case might be, and that this was regularly done.

On examination regarding a certain resolution (exhibit 1) written in pencil *re* purchase of Central School Extension Property on Wellington Street of (about March, 1914,) being stationery identified with his private office, which resolution appears to have been formally passed by a meeting, but this resolution or any other Minutes of that meeting does not appear in the Minute Book of the Board. Stated can identify resolution as that of meeting held at his office, but does not know date.

His attention was called to resolution and Minutes of July 6th, 1914, varying prices, and covering same deal, and also to three different amounts for the whole, named at various times as required by the Board to be requisitioned from the City Council, but witness could not give adequate explanation thereof.

H. Megginson:

Being recalled stated that at a later meeting of the Board regarding the purchase of the Central School extension property, one of the owners, Herbert, would not take price offered which accounted for one change in the resolution. Was not aware why Mr. Houston was paid $100.00 more than named on exhibit No. 1 (being the irregular resolution referred to above).

A. G. Fulton:

Member of firm and manager of Fulton Hardware Company. Questioned as to statements of December, 1914, and March, 1915, raised from $61.11 to $88.09, and from $23.35 to $47.69 respectively; by means of increasing individual invoices appearing on such statements against the several schools as shown following:

Original account, December, 1914 ..... $62 01

	Original Invoice.	Raised to
McFadden	$10 60	$17 03
King George	8 95	14 50
Central	2 25	6 00
Kohler	3 30	6 05
King Edward	12 60	16 35
Campbell	23 41	28 16
	$61 11	$88 09

Cheque for $88.06.

Original account, March, 1915 ..... $23 35

	Original Invoice.	Raised to
Campbell	$3 50	$3 50
McFadden	3 78	3 78
King Edward	3 50	9 00
Central	4 27	4 27
King George	3 50	9 00
Kohler	3 50	9 00
McFadden	1 30	9 14
	$23 35	$47 69

Cheque, May 4th, 1915, $47.69.
Receipt on cheque signed by A. G. Fulton.

Questioned as to December, 1914, account (exhibit 2). Was shown the invoice against the several schools charged as above. Admits not copy of Company's account of the invoice for the raised amounts. Witness reports that W. H. Forde's December, 1914, ledger account has been destroyed since the Police Court proceedings. Admits having seen all these raised accounts. Admits the raising of the invoices by the insertion of fictitious items and that such items are not specific items transferred from Forde's account to the School Board's account. Identifies changes in the December items as in the handwriting of Mr. Van Norman, the firm's clerk and assistant bookkeeper. Thinks cheque for payment of this statement came through the mail. Admits signing receipt himself. Admits no entry made of cheque for $88.06 and that this item has not yet been credited to the School Board. Was not aware of the omission of the payment of $88.06 from his Cash Book until the Auditor during his examination pointed same out to him some weeks ago.

Court here adjourned until following day.

Continuing witness stated that exhibit of the above accounts are as originally rendered, changes having been made after originally rendered. Van Norman made out customers accounts and witness checks prices on original sales slips. Prices on inserted items not correct prices. On being asked to produce the Cash Book of the firm witness stated that the Cash Book was mislaid in the Police Court during the Police Court proceedings and had not since been located.

Questioned as to the March, 1915, account and asked to identify a certain summary of accounts (exhibit 3). Could not identify writing. Identified the accounts on (exhibit 4) as coming from the Company. Details on exhibit identified as copies of original carbon copies which are in the hands of the Police Court authorities. Identified changes as in Van Norman's writing. Considers Van Norman competent to handle trade and prices, etc. Accounts for the School Board

were sent by mail to Secretary. Van Norman made out account as originally rendered. Changes to the raised amounts are by means of inserting fictitious items, such items (as in the case of the December, 1914, account) not corresponding to items on Forde's personal account. Admits whole account raised by $24.34. Received cheque $47.69 in payment of the March, 1915, account on May 4th, 1915, $24.34 of this was credited to Forde's personal account and the balance to the School Board, except $3.00 short-credited to the School Board which he cannot account for, but is now willing to credit to the Board. States this cheque would go through his hands. Thinks Forde brought this cheque himself and says Forde stated the Board was paying his (Forde's) account. Payment was, therefore, split between the two accounts. Witness would not notice that School Board account was not paid in full as the Board generally owed the firm a balance. Does not remember questioning Forde as to why his account was paid by Board.

Voucher cheque of the Board bore distribution of charges endorsed thereon which would indicate something wrong, but did not notice this. Witness admits that the May payment only paid the latter portion of the School Board's account. Did not consider it odd that School Board paid Forde's account in full for March and underpaid their own account.

Questioned as to why he did not request settlement from Forde for his (Forde's) December account, which then appeared as unpaid by reason of the December account cheque of $88.06 not having gone through the books when Forde's March account was paid. Answered: "No, we wouldn't ask him, I can't recall that I did anyway."

Questioned *re* Central School Hardware: Did not pay any commission on this order. Does not know if entire bill of material was purchased by the firm from the Cochrane Hardware Company. Stated Board changed specifications to a better grade of hardware, thereby contract voided and his firm got new specified hardware at their own prices.

It was stated that the contract by the Minutes of the School Board was evidently let to the Fulton Hardware Company before specifications were made. The Board did not know what the cost would be when the Fulton Company were authorized to supply on the new specifications and no competitive prices were invited.

Witness does not know if any competitive prices were received by new Board on the first specifications.

Mr. Fulton was recalled later: Stated had not yet found the Cash Book report lost in the Police Court. Mentioned the account of W. H. Forde showed a credit of $24.34 from the School Board cheque for March.

Stated the firm will now credit the School Board with the $3.00 previously short-credited on the March cheque.

CHAS. VAN NORMAN:

Employee Fulton Hardware Company. Duties, clerk in store. Does posting on current monthly customers' accounts. Does practically all detailed posting. Prices left to be checked by A. G. Fulton. Remembers rendering accounts in December, 1914. Shown exhibit No. 2, December, 1914, account. Admits items thereon having apparently all been changed. Items added on at prices varying from current prices and on those of similar goods in the same invoice. Changes were made in March or April one day about noon in the store. Whole account for December was paid by cheque about March 3rd, 1915. Witness stated that Forde

said he had lost an invoice and wanted items added on. Witness agreed to add on such items. Thought Forde wanted to make up the invoice he had lost. Changed six different invoices. Did not know Forde well. Witness knew original invoices were as per the books, therefore, knew the changes were not in accordance with the books. No, the changes were not the corresponding items to Forde's personal account. Did not think to inquire which invoice was lost. Knows prices of goods. Says he entered the items as called off by Forde. Did not notice accounts as sent out had been tampered with. No copy of the changes left in his hands.

Changes in totals looked like his (Van Norman) figures. Knew Forde had a personal account in the store. Knew original accounts all correct. Did not strike him it was wrong to change the accounts. Did not tell A. G. Fulton at any time. Does not remember anyone else ever asking for changes in accounts which were correctly rendered. Forde did not tell him items were put in to cover his personal account. Thought Forde straight and had no suspicions.

Questioned as to his action if he were asked to reduce an item: Stated he would then have referred the matter to A. G. Fulton. . No other conversation between him and Forde at that time.

Shown exhibit No. 4, March, 1915, account. Admits all changes as pointed out made by him at the one time. Cannot remember any circumstance or conversation with Forde. Admits changes must have been made after payment was received.

Solicitor suggested the changes as apparently having taken place on more than one occasion in this month's bills, but witness cannot remember more changes than at one time on this exhibit.

Exhibit No. 3, being summary of accounts of December, 1914, and January and March, 1915: States not his writing. Similarity in writing pointed out but cannot remember writing exhibit 3. Witness admits alterations made by him solely on request of Forde and accepts full responsibility.

C. V. Campbell:

Member of firm Fulton Hardware Company. Solicitor recited facts of December, 1914, and March, 1915, accounts being raised. Witness first knew of the payments when he returned from Niagara Military Camp in October, 1915. The firm's Cash Book he reports as missing, having been mislaid during the Police Court proceedings. Identifies original of exhibit 2 as Van Norman's handwriting, but cannot identify handwriting of insertions. He does not see accounts before being mailed as a rule. He keeps the general books of the Company. Asked A. G. Fulton regarding the payment of the March account in May, 1915, when A. G. Fulton gave Forde's explanation as to School Board paying his (Forde's) account. Thinks omission from Cash Book of December account paid as $88.06 due to carelessness. Cannot explain why short-payment of Forde's account was not inquired into.

Isaac Snowden:

Is a carpenter at Sault Ste. Marie. In 1914 did some work for School Board and also for Forde. Identified bill against School Board as unchanged. Identified bill for $23.35, on which no headings or date, as against Forde. When received cheque for both accounts states he rather questioned the cheque at the time, but Forde did not say anything so he (Snowden) didn't either. Thought the School

Board trusted Forde, he being the Treasurer, and he had always seemed straight so far as he knew. Forde's account had always been charged against Forde on his books, not against the School Board.

It is noted that Mr. Snowden in July, 1915, when temporarily residing in Alberta, at once returned the money received by him on Forde's account to the Secretary of the School Board on becoming aware that this money had been paid him wrongfully.

THOS. MAGILL:

Member of firm of Scott and Magill, General Teamsters. Did work in 1915 at teaming and labor of different kinds for the School Board, principally at the McFadden School site. Was shown his account dated September 1st, 1914, for $206.60 (exhibit No. 5) which he identified, also shown another account of same date against the Board for $240.50 (exhibit No. 6), both accounts were then compared with the Day Book of the firm. It was pointed out and admitted that for each item on which there had been a change an insertion had been made in the Day Book. Changes on bill for $240.50 from the previous bill rendered admitted by witness to not agree with the Day Book in all cases. The bill for the larger amount admitted to have been paid. The firm paid Forde a commission of $20.00 "for looking after teams." They knew he was a Trustee at the time. States Forde did not suggest change in the bill already rendered.

(It is noted that the bill for the smaller amount was located by the Auditor during this investigation among the papers in Forde's office, this bill not having been apparently checked or verified in any way and not having been paid; the bill for the larger amount apparently having been received later and approved and paid.)

Witness said no explanation was made to Board as to change in the bill and no questions were asked. Thinks he took new account to Forde personally. Forde did not discuss the account with Magill.

Pressed as to whether certain items, inserted, were not agreed upon with Forde, replied, "Not so." States that on November 9th, 1914, Forde requested a payment from the firm for looking after teams. Had not previously made any arrangement with Forde and no conversation during progress of the work. Forde suggested $50.00 which the firm declined to pay. Forde returned later in the day and Magill gave him cheque for $20.00.

Solicitor pointed out that it was unnecessary for the firm to have a man to supervise their teams. That the teams were paid for by the day. That if they loafed or not was a matter of interest to the School Board only who had their own superintendent on the work.

Magill explained that Dorion, from whom they hired teams, sent his bills in late. It was pointed out, however, that in this month only were any changes or insertions made in the Day Book although Dorion's teams had been working for Scott and Magill during the summer.

Witness was pressed by Solicitor as to whether it was not a fact that an arrangement was made between him and Forde by which Forde was to get $20.00 and the bill raised by $33.90 so as to give Scott and Magill an additional price, but witness denied this.

Investigator then asked Magill if he would make refund to the School Board of the $33.90. Magill refused. Pointed out by investigator that the records show the amount was not owing to him which witness admits, and again admitted the fact on a later question. Says that the deal was made as to employment of his teams and prices, etc., with Forde and no other member of the Board.

RE OVER-PAYMENTS TO NEW ONTARIO DOCK.
(Inland Lines Limited.)

GAVIN SHANKS:

Employee of Inland Lines Limited since 1910 or 1911. Chief Clerk in 1913. Looked after affairs in absence of manager. Office staff under him in absence of manager.

States one, McNeish, in charge of teamsters. McNeish gave orders to teamsters, or teamsters would get their orders from the office.

With reference to Pocohontas coal delivered to School Board during the months of October and November, 1913. Witness stated no Pocohontas coal was in stock in October, 1913, prior to two cars which came early in that month and no other Pocohontas coal was received or purchased by the Company. The two cars were partly unloaded from the track direct to the schools, the balance in the two cars was transferred to the Company's Dock, from thence delivered, some to the School Board and some sold to individual customers. The latter total admitted as being 57,820 lbs. Identified two C.P.R. bills of lading for the two cars aggregating 195,800 lbs. (exhibit No. 7). Admits price charged School Board on the Company's books as $7.00 per ton for the deliveries in loads from the dock as shown on original bill against the Board (exhibit No. 8). The balance of the total quantity received after deducting sales to individuals being 136,420 lbs. was charged to the Board in December, 1913, at the price of $6.00 per ton, after deducting from the latter weight the coal delivered from the dock at $7.00 per ton.

States manager would set the prices. He (Shanks) did not set prices. Thinks price would be less for deliveries direct from cars. Order book would not show prices and thinks original order book at that time destroyed. Accounts for both were mailed direct to the Secretary (at that time J. C. Richardson). W. H. Forde, Trustee, purchased the coal in 1913 (as Chairman of Supply Committee).

Solicitor showed witness account dated December 15th, 1913, for $1,243.52 (exhibit No. 9), in which the weight was raised and the price reduced to show the price at $6.00 per ton. Admits this account (exhibit 9) was paid to him and in his hand as the statement bore his receipt. Had no doubt of correctness of account when same paid to him. Generally would look up books when account paid. Does not know whether looked up this particular account at the time paid or not. Does not know who made out the account (exhibit 9). Would be made either on his own responsibility or on instructions of manager. Admits this account raised former weight by 20,930 lbs., making total same at $6.00 per ton as the other account (exhibit No. 8) which corresponded to the Company's records, at $7.00 and $6.00 per ton.

Witness' attention drawn to the arrangement of the weights totalling the excess weight on exhibit No. 9 by distribution of the several schools. Admits a lot of figures required to work out this distribution. Has faint recollection of someone coming in and giving figures on which the different schools and weights on exhibit 9 were charged. Had conversation with Auditor *re* this account when at that time thought he may have made out this account.

It is noted exhibit 9 does not appear in the Company's books in any way although the invoice is on their regular form.

Witness does not remember who gave the orders for delivery from the cars of this Pocohontas coal. Any office employee instructs the teams as to orders. He probably received the orders *re* delivery of this coal. The teamsters are entrusted to obtain delivery slips signed by the customers although in some cases slips are

not so signed. Weight on exhibit 8 to clean up balance of the Pocohontas coal chargeable to the School Board of 77,180 lbs. was arrived at by deduction of the several individual deliveries from the dock from the total. Does not know that they had any man at track to instruct teamsters. Receipts of moneys entered on cash sheets. Witness was shown the receipt of $1,243.52 appearing on the cash sheet. Explained this payment on the specific bill (exhibit 9) was applied on the School Board's account generally. Cash sheets not entered by him, but postings made by him to the Board's ledger sheet. Admits had accounts not been familiar to him he would have inquired as to application of this payment.

Solicitor noted that 20,930 lbs was, therefore, over-paid at $6.00 per ton. Witness explained that subsequent to Police Court proceedings he had conversation with Chairman H. Megginson and the Auditor in the latter's office. Told them, "I didn't know who had given the orders, but if I had, I got my orders from someone higher up."

Solicitor inquired, "In other words you did not give them on your own initiative?"

Witness.—"No, I did not."

Solicitor.—"And you would only get them from the manager?"

Witness.—"Yes."

Solicitor.—"Did you tell them you were prepared to go into the witness box and say that at least six tons of coal were delivered to Forde's house, and paid for by the School Board?"

Witness.—"I said I would go in and tell what I knew."

Solicitor.—"Was this coal bought by Mr. Forde from you?"

Witness.—"No sir, from the manager."

Question on Evidence.

1545—Did you inform Mr. Walton and Mr. Megginson on that occasion when you were at the office, of the conversation you had had with Mr. Penhorwood on the street or some place? A.—Yes, I did.

1546—What was that conversation about? A.—I met Mr. Penhorwood on Queen Street and he says, "I hear the auditors were down to see you," or words to that effect, I said "Yes," and he wanted to know what the trouble was and I said apparently six tons of coal had gone to Forde's house instead of to the School Board, and he said "We know nothing about that." I think that was all that was said about the School Board business. He invited me to the show, but I was on my way home and went.

1547—Went home? A.—Yes.

1548—What did you gather from his remark that "We do not know anything about it"? A.—I thought he didn't know anything about it.

1549—Did you intimate to Mr. Megginson and Mr. Walton that you gathered from that that you were being requested not to remember? A.—It might mean that, I may have said so.

1550—You gather from his remark that that is something we do not want to know, something we want to forget? A.—Yes, maybe.

1551—He invited you to the show. Was it simply because you were going home that you didn't go? A.—At that time, I didn't want to be around with Mr. Penhorwood.

1552—You told Mr. Megginson and Mr. Walton that you would not go out with him until this thing was cleared up? A.—No, I didn't, I might have said I didn't want to be out with him while this thing was going on.

1553—Did you further tell them that if Mr. Penhorwood consulted you, you would advise making a clean breast of the whole thing? A.—Yes.

1554—Now, at that time Mr. Shanks, when you had that conversation with Mr. Penhorwood, had you any doubt in your own mind that exhibit "9," the account dated December 15th, had been made out by you at the Dock? A.—Yes, I had some doubt as to whether it had or not.

1555—You had no doubt that the coal had gone to Forde's house? A.—No, I hadn't because Mr. Walton, the Auditor, had been at it then for a couple of weeks.

1556—And the teamsters had informed you that they had taken coal there? A.—Yes, I asked them about it.

1557—What did you mean when you told Mr. Megginson and Mr. Walton that you would advise Mr. Penhorwood to make a clean breast of the whole thing? A.—I meant it would be the best way to do, if the New Ontario Dock were responsible to acknowledge it.

1558—In other words you meant just what you said by those words? A.—Yes.

Solicitor requested witness to endeavor to recollect the circumstances surrounding making out this account (exhibit "9"), and see if before the investigation was concluded he could not recollect the circumstances.

Solicitor showed witness some accounts dated December 31st, 1914, and January 31st, 1915, with School Board cheque attached for $283.83 and asked if those accounts came to witness' personal attention. Answer.—"They did, but I didn't make them out." (Above accounts exhibit No. 10.)

A. R. Stephens, bookkeeper, made out the accounts, and Stephens received payment. Solicitor called attention to raising of an item of $20.10 to $97.09. Witness thinks mentioned matter to him when cheque was received. Witness explained that he had previously had a conversation with W. H. Forde in the post office when Forde explained that the Board owed him, Forde, money. Somebody had voted that he be given $300.00 or thereabouts, and then "some of the Board blocked the resolution, and then he said Mr. McFadden told him to never mind that they would make it right, and Forde said, "I am going to pay my coal account with the School Board's."

Forde did not say in what way, but witness inferred he was including it in the School Board's account—that is, that he would pay it with School Board money. Witness says he made no reply but just left him and went home. Stephens told him when the cheque came in, and witness said "Yes, that is what Forde is doing." Did not think it peculiar at the time as quite often a firm would pay the manager's account with a firm cheque, etc. Did not look at it in any other light.

Solicitor pointed out that Pocohontas coal was charged in December, 1914, at $6.00 and in January and February, 1915, at $5.00 per ton. The Dock also quoted on January 16th, 1915, Egg coal $7.90, and Pocohontas coal $5.00 per ton. It was here stated and discussed that the Board after receiving this quotation bought Egg coal from the Lyons Fuel Company at $8.05 per ton.

Questioned as to coal delivered to contractor McLeod in December, 1913, at the McFadden School. Witness does not remember that McLeod ordered this coal himself, but he receipted for same.

Gavin Shanks recalled later:

Solicitor told witness of examining later witnesses (teamsters) and W. H. Forde re instructions from office as to delivery of the two loads of coal from cars to Forde's house. Witness states that this delivery certainly did not come under his notice.

Exhibit "9" (bill for $1,243.52 December, 1913,) again discussed. Witness explained he had endeavored since the first examination to recall circumstances regarding this bill. Is convinced now that invoice was made out in the Inland Lines office. Does not think any other conclusion can be taken. States Secretary Richardson was at the Dock quite often that season. Thinks this invoice might have been made from figures given by Secretary. Witness might not have noticed discrepancy between this bill and the books. Does not remember discussing this account with anybody prior to his attention being drawn to same by Auditor. Witness states he certainly would not change price from $7.00 to $6.00 on his own initiative. He refused to change an account for Forde last May by raising weights to equal amount of Forde's personal account. (As referred to above exhibit "8.") Thinks Forde in latter case might have remembered the similar previous transaction.

Questions on Evidence.

1635—This account is made out and the coal is charged at $6.00 a ton, and in your books, the greater amount of it at any rate, is charged at $7.00, you would not reduce the price from $7.00 a ton to $6.00 a ton unless you got instructions. when you didn't make the bargain for the coal, would you? A.—No, I certainly wouldn't.

1636—You would not have any power to do so? A.—No.

1637—The evidence is quite clear that the bargain for this coal was not made with you nor the setting of the price? A.—No, it wasn't.

1638—And I cannot conceive of your changing the price on your own authority without someone instructing you? A.—No, that's quite true.

1639—You would not do that? A.—No.

1640—And I don't think you would make out an account for anybody else without checking it up? A.—No, because I turned Mr. Forde down on the same thing last May, he called me up one day and wanted to know if I knew Mr. Walton, and I told him I didn't, he gave me a description of him and says he will likely be down to see you. I didn't know what the trouble was. Later he called me up and wanted to know when I went home to lunch. He met me at the post office and handed me a slip of paper and he had coal down on it for the School Board just to figure out about the same as that. He had loads put in all the way down making the amount the same as that cheque $275.83.

1647—And it strikes me from the fact that you turned him down then you would not have made that account without instructions? A.—It looks like it alright.

1648—You would not have changed the price from $7.00 to $6.00 without instructions? A.—No. I certainly wouldn't.

1649—You would not assume authority of that kind because you would be called to task about it? A.—Yes.

1655—In the light of what has taken place and what you remember now, what was meant or what was the purpose in Mr. Penhorwood making the statement to you, "We don't know anything about it, do we"? A.—I don't think he said "do we," Mr. O'Flynn.

1656—What was said? A.—He said, "We don't know anything about it."

1657—What was the purpose in saying that? A.—I don't know, unless he wanted me to keep quiet.

1658—Best to forget everything? A.—Possibly.

1659—Instead of trying to remember. In that bill, exhibit "9" and which was paid at $6.00 a ton, if that is the correct price, there is no question that the Board has paid for more than 20,000 pounds more than they have received? A.—Yes, that's right, if that is the correct price.

W. D. Moody:

Teamster for New Ontario Dock in 1913, and still working for them. Remembers going to deliver coal from two cars of Pocohontas in October, 1913. Remembers delivering first load to Forde's house and that Forde gave the order for delivery of this coal himself.

Forde was at the car. Did not receive instructions from the Dock, except to go to the car and he would get his instructions there. Knew Forde by sight. Says there were a couple of men round the cars. He and Swinn were instructed by Forde to take two loads to his (Forde's) house. Remembers circumstances as Swinn got stuck with his load and he (Moody) had to help him out, both were big loads about three ton each. Thought would report matter to office, probably to one of the staff there who happened to be on duty. Expected office knew all about it. Repeated that the only instructions were from Forde and that Dock said he would get instructions at the cars.

(It is noted in question "1681" witness says he knew Forde, and in question "1735" witness says he did not know Forde until Forde made himself acquainted at the cars.)

Has not talked this over with any other employee, except very recently. No one approached him as to the evidence he would give.

Moody recalled later:

Solicitor reminded him of statement he, witness, made on first examination that Forde was at the cars when he went to deliver the coal, and told him of evidence of Swinn, Wyatt, and Fortin that Forde was not at the cars, and also of Forde's own evidence before this court. That he was not at any time at the cars. Replying witness says he got instructions at the cars to deliver to Forde's house and thinks it was from Forde and cannot understand the evidence. Repeated he did not get his instructions at the office, but at the cars.

William Swinn:

Employee Cochrane Hardware Company, formerly at New Ontario Dock in 1913. Remembers unloading two cars. He and Moody took one load each to house on Simpson Street supposed to be Forde's. Does not remember who gave instructions, generally got instructions from office. Would expect to receive instructions on this occasion from office. Did not know Forde and had never spoken to him. Both were big loads to Forde's house, about three ton each. No reason to believe he received instructions from any other place than office at any time he was delivering from these cars. Would call up office for confirmation if instructions were received from any other source than office. He discussed the matter with W. D. Moody recently, but no one else, other than Chairman Megginson, approached him. Fortin, Wyatt and one, Felix, were other teamsters.

WILLIAM WYATT:

Teamster at New Ontario Dock in 1913. Would receive instructions from Mr. Shanks or someone in office. Remembers going to deliver coal from two cars to several schools. Mr. Shanks gave him his instructions. Had not heard instructions to Swinn and Moody *re* delivering coal to Forde's house. They had gone when he arrived at the cars. Saw no one else at cars. Does not know Forde personally. Forde was never at cars when he was there. He always reported to office on his return. Never received instructions from McNeish, barn boss. Did not hear discussion about delivering coal to Forde's house.

W. FORTIN:

Teamster at New Ontario Dock in 1913. Remembers two cars Pocohontas coal; delivered two loads to the schools. Wyatt told him where to go; was told to go to the cars by the office. No one there but the teamsters. No outsiders were there.

W. R. STEPHENS:

In employ of Inland Lines, Limited. Started April 29th, 1914, and there ever since. Does not know Forde by sight. Exhibit "10" shown him by Solicitor (raised account of December, 1914). He made original account up which was mailed. Says that original accounts were not attached to cheque and receipt when received from School Board. Was not aware cheque was in excess of Board's account when he signed the receipt. Found out later and told G. Shanks, who said cheque was properly signed and apparently alright, so told him to put it through. Thinks entered cheque for full amount to credit of School Board at first and later changed to credit the Board's account and that of W. H. Forde. States Forde did not have account with him when paying the bill.

MISS EVA KEETCH:

Employed by Inland Lines, Limited. This being ninth season; there in 1913. Duty of claims clerk and does other work as required. Has something to do with sales. Prices fixed by manager or G. Shanks. Secretary of Board made arrangements for purchase of school coal. Does not remember instructions to drivers *re* delivery of Pocohontas coal. Instructions not all received from one particular person. Does not know anything of instructions *re* Forde deliveries. Did not make out any accounts. Said never saw the raised account of December 15th, 1913, before. Does not recall any conversation *re* overcharge in Pocohontas coal or over-billing in weight.

MISS ALICE DAY:

Employed at New Ontario Dock as stenographer since May, 1910. Others in office do stenography occasionally. Does not generally make out accounts, but might make out special accounts. Has nothing to do with bookkeeping. Thinks can recognize type on exhibit "9" as from the Dock Company's office. Manager or Mr. Shanks would give orders *re* cars, etc.

Re Over-Payment to Lyons Fuel Company.

James Lyons:

Head of Lyons Fuel Company. Remembers sales to School Board in 1914 and 1915. Shown copy of accounts raised for December, 1914, and January, 1915 (exhibit "11"). Says account increased after left his hands. Cheque and receipt came by mail. Noticed amount was not the School Board's account and credited to School Board and Forde, same as in case of December payment. Shown exhibit "12" (covering December, 1914 account) and cheque paying same dated March 1st, 1915, $435.74 and receipt on bill. Account as paid not original, but copy on firm's letter head which Forde got from the Lyons' office much later than the date paid. Received this cheque at Forde's office. Saw cheque was too much. Forde explained Board couldn't pay him legally for McFadden School site services, but that Trustee McFadden told him to collect in this way. Witness explained this to his bookkeeper. Did not think at time Forde was wrong when the first cheque was received, but when the second time a cheque came in this way witness called Forde up and said he would not accept any more payments in this way.

Forde had called up the Lyons office for letter heads and after inquiry from Forde as to why he wanted them, instructed his bookkeeper to send Forde a few on, Forde explaining that a couple of the original invoices had been defaced, or were not at hand.

Questioned as to price given School Board for 1914 and 1915 coal, witness said he asked by letter dated November 28th, 1914, for permission to tender and in December, 1914, tendered for egg coal $8.05, Pocohontas coal $6.15, Soft coal $5.60, and thereafter Forde telephoned the orders in. Was not under contract to deliver.

Re Cement Walk at Alex Muir School.

James Elliott:

Built cement walk at Alex Muir School in 1914. Measuring of walk was done by Forde and himself. Witness was shown figures of measurement made by City Engineer and checked by a second engineer (this measurement having been made at request of investigator) showing 220.2 feet less than the amount paid for. Price paid 15c. per foot. Said would accept Engineer's measurements if they are correct, and would see Engineer and get it fixed. Says he knows of no possibility that Forde received part of the over-payment. Had not done any work for Forde.

(It is noted that immediately after giving his evidence, James Elliott made payment of the amount over-charged, $33.01, to the Secretary of the School Board.)

Re Contract for New Building.

A. C. McLeod:

Member of the firm of A. C. McLeod and Sons, contractors. Built McFadden School and Central School. Says was not a contract for the McFadden School, but his tender was accepted. Has no copy of tender. Has no rough figures on estimates. Contract was as usual only was not to supply coal on account of possible delay by Board, and later, produced letter showing that Board was to buy coal

until January 1st, 1914, for heating purposes during contract. Says work was delayed about three weeks on account of delayed payments from the Board. Later contradicted this. Built Forde's house in 1912. Recited general terms of this contract. Mostly paid by cheque from Forde, balance paid in about a year. Explained method of adjusting balance due him from Forde by his purchase of Forde's house on Pim Street and at end of 1913 he (McLeod) paid Forde balance due on the Pim Street house deal.

(It is noted that Mr. McLeod did not get deed from Forde for the Pim Street property until 1915, after the facts of Forde's irregularities became known. It was also noted that certain folios in McLeod and Sons' ledger, which was produced in evidence are missing. It was also noted from McLeod's ledger that the fence at the Alex Muir School built by him in May, 1912, on a price of $170.00, by tender, cost $50.42, the gain therefore being on this fence $119.58.

Later recalled when produced certified copy of letter *re* heating, having coal supplied to January 1st, 1914. Solicitor pointed out that several loads were delivered after January 1st, 1914. Witness does not admit he is liable for such coal (exhibit "15" being certified copy of letter to School Board dated June 24th, 1913, covering the Board's liability to pay for heating to January 1st, 1914).

Was shown that latter deliveries receipted for by McLeod and Son during January, 1914, aggregating 18,100 pounds, value $74.66, which amount was pointed out to witness as being owing to the School Board by him, but which witness disputes.

(It is noted that the evidence given by A. C. McLeod as to his transactions with W. H. Forde regarding the building of Forde's house and the purchase of Forde's Pim Street property does not correspond with the evidence received from W. H. Forde relating thereto.)

Re McFadden School Site, Ward No. "9."

Having reference to the purchase of a site for a new school known as the McFadden School in Ward No. 9, being Lots 8 and 9, on the south side of Murray Street, containing 110 feet each.

Purchased from two Italians, L. Palumbo and A. Di Pietro in March, 1913, at a cost to the School Board of $4,700.00 for Lot No. 8 with an additional cost of $1,300.00 for a building thereon, and $4,950.00 for Lot No. 9.

Antonio Di Pietro:

Remembers buying Lot No. 9 from the Algoma Steel Corporation in 1913. (It was noted the deal was made with the Algoma Steel Corporation in 1912, but the deed conveying the two lots mentioned above was not dated or executed until February 4th, 1913.) To cost $3,300.00. Palumbo paid same price for Lot No. 8.

Questioned as to origin of the deal, witness states that Palumbo approached him to make the deal, which conversation took place witness thinks two or three weeks before they bought. Witness states the Company's lawyer, Mr. Irving, told Palumbo it was a good deal. Witness states that intended to build house on each lot. Is sure he did not know they were going to sell to the School Board. Admitted the price to be paid to the Steel Corporation was $3,000.00 for each lot, and the Solicitor, who handled the negotiations between the two Italians and the Company, Mr. Irving, was to receive a Commission of $300.00 on each lot if he could buy same. This, witness states, was arranged between him and Palumbo

before the deal was concluded, and the deal was eventually concluded on these terms, the $3,000.00 being paid to the Steel Company by a marked cheque for $3,000.00 on December 18th, 1912, and the Commission of $300.00 paid in February, (a couple of months after).

On being questioned as to how he financed his share of the deal, witness states Palumbo endorsed note for him for $1,600.00, which was discounted at a local bank. The balance required he already had at his credit at the bank. Palumbo informed him that he, Palumbo, had not enough money himself to swing the deal.

States he did not know what arrangements Palumbo made as to financing his, Palumbo's, share of the deal. Sold the two lots to the School Board about three or four months after. Admitted the agreement entered into with the School Board was dated March 20th, 1913. Admitted having already approached the School Board with the view of having a school located in the district, being Ward "9," and the local Italians signed a petition which was presented to the City Council. Thinks Mr. McFadden was Chairman of the Public School Board. He told them to get a petition signed and then come down to the Mayor. Asked whether arrangements were made to sell the property to the School Board before the petitioners went to the council, replied, "No, I don't think so."

Says he agreed to sell to the School Board at $45.00 per foot. Does not remember which member of the School Board he saw, but says they went down to the Campbell School to meet the Board. Asked again, "What member of the School Board did you do the business with? Answered, "Mr. McFadden gave us the petition and we got it signed up and went to the School Board meeting and got it fixed."

Question.—"Was that all fixed at the School Board meeting at the Campbell School?"

Answer.—"No, we fixed it up at the Council."

Witness admits the price fixed in the Campbell School (before appearing before the Council). Asked as to profit made on the deal replied, "$1,200.00 or $1,300.00." Reminded that a balance of $1,650.00 would remain after paying the commission, replied, "Yes, I guess so."

(It is noted that Di Pietro informed the Auditor before these court proceedings, that he had only made some $200.00 on the deal. Witness also made the same statement to one of the executive officials of the Algoma Steel Corporation, who also conveyed this information to the Auditor.)

Questioned as to whether he tried to buy the property on which the Separate School Board built their new school about the same time, replied, "No." When told that this latter property was sold for about half the price, witness replied: "Dellerbo bought that." He did not know anything about the other property. Thought the price of Lot 8 was pretty cheap. Does not remember telling the School Board he was giving it to them at about cost. States he did not divide up the profits with anybody, or pay any commission.

Recalled later.

Produced documents covering the payment to the Steel Corporation and to the Solicitor for commission. Remembers giving on December 18th, 1912, to Solicitor for the purchase price cheque, which cheque was produced. He and Palumbo went to the bank together.

Saw the bank manager who filled in note for $1,600.00 and cheque. Palumbo and his (Palumbo's) partner, Paris, were there also before him. Evidently paid his note for $1,600.00 out of proceeds of a certain contract that he had with the Steel Corporation. Documents herein being cheque dated December 18th, 1912,

for $3,000.00 in favor of J. E. Irving, endorsed to Algoma Steel Corporation. Note dated December 18th, 1912, Di Pietro to Palumbo payable in three weeks and endorsed by Palumbo. Cheque to J. E. Irving for $300.00 and bank book. (Exhibit "14.")

Questioned as to what commission paid to the bank manager for this accommodation, replied, "Nothing, nor to anybody else." Questioned as to why they did not go to the bank in which Palumbo kept his business account, replied, "They went to the branch bank and got the money there."

L. Palumbo:

Merchant at Sault Ste. Marie six or seven years, well known Italian merchant.

Remembers buying Lot No. 8, south side Murray Street, not a corner lot. Paid Algoma Steel Corporation $3,000.00 cash. Negotiations transacted through J. E. Irving, barrister. Witness made bargain with Irving. Witness called in Di Pietro to make deal, half each. Mr. Irving instructed them to leave the negotiations to him. Arranged if he could get the entire property for $6,000.00 they would pay him $600.00 commission. Figured they would sub-divide the lots. Denies that he had a pretty good idea that the School Board were going to buy the property. Had not approached the School Board or any member.

Denies he was the prominent man in getting the School Board to buy the land and put the school there, and that he was the man who got the petition going. Mentions some of the other Italians who were instrumental in forming the petition.

Solicitor pointed out that on March 13th, 1913, a report appeared in the Sault Daily *Star* to the effect that "a delegation headed by L. Palumbo, and A. Di Pietro waited on the members of the School Board and presented a petition, etc." Witness replied, "Yes, that is alright, but the petition was made long before, in December."

Solicitor.—"You started the petition in December?"

Answer.—"Yes."

Solicitor.—"You were the man that engineered this deal all the way through, you and Di Pietro bought the land and you got him to buy it and go in with you?"

Answer.—"Yes."

Question.—"In fact you helped him to raise $1,600.00 to buy the land?"

Answer.—"No sir."

Solicitor stated that the note for $1,600.00 was on exhibit (exhibit No. 14) and witness replied that it may have been for something else. Solicitor recited the entire deal with the bank by which Palumbo assisted Di Pietro to borrow the money by endorsing his note, by which Di Pietro obtained the marked cheque. Replied, "I don't remember exactly." Solicitor: "You did endorse a note for $1,600.00 in addition to the $3,000.00 of your own?" Answer: "Well, maybe."

(At that point witness dismissed on account of not having books or papers and was sent home for them. Was later recalled on three other occasions and each time dismissed to produce the documents demanded by the investigator. Documents and records produced on the second and third occasions not what were required or demanded. Finally, two days later, produced documents demanded and the evidence proceeded with.)

Questioned why they went to the branch bank and not the main office of the bank, in which Palumbo carried his business account, stated, did not go to see the main office manager and that they had an account at the branch office also. Solicitor denied this and showed witness that he did not have an account in the branch

bank and that at the time he had no business in the branch office at all. When Solicitor pointed out that they borrowed $4,600.00 between them from the branch office while his business account was carried in the main office of the bank in the City, replied: "I didn't borrow $4,600.00." Solicitor: "Yes you did, you borrowed $3,000.00 for yourself and endorsed this note for $1,600.00 on the same day." Witness admitted the fact.

Solicitor.—"You got the money for Di Pietro didn't you?"

Answer.—"Yes."

On producing documents covering the transaction it was found that the cheques for 1912 were missing. On this being pointed out, states did not destroy cheques intentionally.

Was found cheques received on account by him from the School Board for $500.00, $500.00, and $1,500.00 respectively. Pointed out that first two cheques were paid in cash to him by the bank. Witness does not remember what he did with the two $500.00 amounts in cash. Pressed as to disposition of this cash and as to why he drew this money in cash when he was accustomed to transact all his business through his bank account, as indicated by the active bank account he maintained. Did not give satisfactory reply.

Solicitor drew attention to the curious fact that everything required by the investigator in the way of documents relating to his share in this deal was missing, while all other documents and records pertaining to his bank account were at hand. Replied: "I don't know where they are, but I put them all on fyle and I guess they were burnt." Thinks he deposited the cash for the cheques from the School Board, but was shown there was no such deposit. States he may have carried the money in his pocket for two or three days and then deposited same. Pressed as to the improbability of this statement, replied: "Yes, I would."

Solicitor.—"Frankly speaking, I don't believe you, because a business man does not do that. You can't tell me how that $1,000.00 that you cashed there didn't go through your bank book at all."

Witness.—"No, I can't tell you at all."

Solicitor pointed out that his bank account, a very active account, showing that apparently all his receipts were deposited and all his payments were by cheque. Witness replied: "That's all I know about it, I am surprised myself, but I am telling the truth."

Solicitor.—"You didn't give the true facts to the Council when you told them you were giving them this land at cost price, did you?"

Witness.—"If I told them that I would do it."

Solicitor pointed out that Palumbo told the people and in his letters to the papers represented that he was giving them this land at cost price, because he wanted the school there and that he didn't make anything out of it.

Solicitor.—"Didn't you tell them that?" Answer.—"Yes."

Solicitor.—"You told the Italians in the west end when they signed the petition that you were going to give this land to the School Board for what it cost?"

Witness.—"No, not myself." Later answered: "I told them I was going to give it at cost, the School Board didn't ask me what I paid for it."

Solicitor pointed out interview with press representative in which witness said he was going to turn this property over practically at cost, that he didn't want to make anything on the deal, but just wanted a school there and that witness said to reporter: "See my letter to the *Star* that is my views." Witness.—"I didn't think I said that."

Solicitor.—"I am just asking you if you told the truth when you made those representations to the Council, you didn't tell them the truth did you?"

Witness.—"In one way I told them the truth."

Replying to questions witness admits no personal accounts in other banks, neither the Royal Bank, nor the Canadian Bank of Commerce.

Questioned as to source of deposit with which to meet the cheque for $3,000.00 states, $1,000.00 came from Toronto on a loan from an Italian merchant there which was deposited to his credit January 18th, 1913. States never had any conversation with the manager of the bank when negotiating loan.

(It is noted that the deposit slip for this $1,000.00 was made out in the handwriting of the manager of the bank, that the date of the deposit slip reads "December 18th, 1913," presumably meaning December 18th, 1912. The deposit actually went through the bank's accounts on January 18th, 1913. The investigator endeavored to trace this cheque for $1,000.00 to ascertain if same was drawn on a Toronto bank, but the records of the bank entirely failed to point to this cheque. It is, therefore, concluded that assuming the correctness of the bank's records, that this cheque for $1,000.00, was either not drawn on a Toronto bank, as witness states, or that same had been in the hands of the manager of the bank some weeks previous to the date credited to witness.)

Witness swears he knows nothing about $1,000.00 appearing on December slip and does not recognize slip when shown him. Shown deposit slip for $2,016.10, which was placed to his credit February 18th, 1913, one item on which is for $1,965.80. Does not remember this deposit. (It is noted this deposit slip also made in the handwriting of the manager.) Does not remember the cheque for $1,965.80. (Detailed reference to this item made by investigator later.) The only commission paid on the deal was the $300.00 to the Solicitor negotiating the transaction with the Steel Corporation.

Solicitor showed witness that he made $3,350.00 clear on the deal. Witness states never figured deal out. Did not get part of Di Pietro profits. Does not remember when he paid note for $3,000.00. Does not remember source of funds from which note repaid. Does not remember how many times note renewed.

Cheques left as exhibit and also copy of bank account showing the transactions through the branch bank from January 18th, 1913, forward. (It is noted that Palumbo carried his business account in this branch bank up to the fall of 1911 when the account was transferred to the main office from which office it was again transferred back to the branch bank in January, 1913, at which time the note for the $3,000.00 would fall due.)

(It is also noted that in conversation with the Auditor prior to opening of the Court of Investigation, Tony Di Pietro appeared inclined to discuss this transaction freely and did not have the appearance of concealing any information, also on evidence Di Pietro appeared free and informing. On the contrary it is noted that in conversation with the Auditor prior to the Court of Investigation Palumbo was extremely reticent and practically no information could be obtained from him at that time. As is shown above, at the Court of Investigation Palumbo was excused on four occasions in order to induce him to produce documents which were called for in the subpœna, and his evidence has the appearance of being calculated to suppress information. The press reports referring to the transaction during the period under review not corresponding with the first evidence, which under pressure from the examining Solicitor was later changed, evidently reluctantly, to coincide with the press reports relating to his connection with these affairs at the time.)

It is also particularly noted that the records of the bank through which the

transactions of the Italians relevant to the financing of the purchase of the McFadden School site lots from the Algoma Steel Corporation are wholly irregular and contrary to recognized procedure obtaining in the conduct of chartered banks. The two cheques for $3,000.00 each in favor of J. E. Irving (which are produced as exhibits) were certified by the bank on December 18th, 1912. No record appears on the bank's books of either of these cheques until January 28th, 1913, when the cheques having been presented for payment by the subsequent endorsees, the Algoma Steel Corporation and the United States Trust Company, were presented for payment in the usual course, when they appeared for the first time in the bank's records. Also the two notes, Di Pietro in favor of Palumbo for $1,600.00, and Palumbo endorsed by Paris for $3,000.00, did not appear on the books of the bank at all. Di Pietro as found in evidence having on December 12th a credit balance of $1,400.00 further made a deposit of $1,600.00 in January, 1913, which in the aggregate met the cheque when same was charged to his account in January.

Palumbo's account was credited on January 18th, 1913, with the item referred to in evidence of $1,000.00 (appearing on a deposit slip in the manager's handwriting dated December 18th, 1913), thus leaving an overdraft in Palumbo's account after the cheque for $3,000.00 had been charged thereto, of $2,000.00, which latter amount was covered by a deposit aggregating $2,016.10 on February 20th, 1913, on a deposit slip also in the handwriting of the manager, on which deposit slip the item referred to in evidence of $1,965.80 appears, the source of which item Palumbo states he cannot remember.

The investigator traced this cheque from the branch office of the bank to the main office of the bank in the City and from thence through the clearings between the banks in the usual course to the Royal Bank on which the cheque purported to have been drawn. It was ascertained by searching the records of the latter bank that this cheque had been returned to the main office bank on the same day as received, being the 21st day of February, 1913, the main office branch of the bank received this cheque back unpaid from the Royal Bank and the records of the bank entirely fail to disclose the fate of the cheque after same had been returned to this office by the Royal Bank, it being admitted that in the regular course of transactions between banks this cheque should have been returned to the branch office from whence same originated, and would have then been charged back to the account to which it had been first credited, being that of Palumbo's.

The officials of the main office bank admit they cannot further trace the cheque, and its probable disposition is suggested by them in one or more ways, all of which it is admitted would be irregular as between banks. The manager of the branch bank is not now in the City and information shows that he is not in the service of the bank.

It is further noted as mentioned above that the fate of the alleged cheque on Toronto of $1,000.00 deposited by Palumbo on January 18th has not been established to the satisfaction of the investigator and that the records of the branch bank do not support this statement of Palumbo's, assuming in this case that the bank's entries are regular, despite the discrepancy between the date of the deposit slip and the records of the bank.

It is also further noted that the entries on pass book given to Di Pietro in which appears the discount of $1,600.00 and the cheque charged to his account of $3,000.00 on December, 1912, do not correspond with the ledger of the bank. It is further noted that Palumbo states he cannot produce his cheques covering this particular period and alleges same to have been destroyed, although all his other

business records appear to be in excellent order, he himself being recognized as an exceedingly careful and well informed business man. It is also noted that in all these matters without any exception, relating to the financing of this business, the records and the evidence is unsatisfactory and inconclusive, and in the absence of explanation thereof which was perseveringly sought by the investigator and Counsel at the Court of Investigation, the conclusion is drawn that these two Italians had something to conceal with regard to this transaction which has not yet been disclosed.

URIAH MCFADDEN:

Chairman of Board 1912 and 1913. Recited early stages of the negotiations between the Italians and the School Board leading to the establishment of the Public School in Ward 9, known as the McFadden School. Witness noted Minutes from the Minute Book to recall the first stages of the transaction, particularly Minutes of meeting of March 14th, 1913. Solicitor read extracts from the permanent fyles of the Sault Daily *Star* dated March 15th, 1913, reciting proposed deal, and pointed out that joint meeting between the City Council and the Public School Board was arranged to consider deal on March 19th, while the Minutes of the School Board indicate that the deal for the purchase of the site for the McFadden School was decided upon and closed by the School Board on March 14th, 1913, being five days prior to the joint meeting to discuss this question, and in reply to question on this point witness said: "It may be that we had decided to buy the site at that time, I don't know." Solicitor pointed to article in the Sault Daily *Star* of March 17th, 1913, from which it would appear that the whole matter was left open yet. Witness replied: "Maybe the Trustees decided to buy it, I don't know."

Solicitor—"Suppose the City Council had decided it was unwise to build a school there, what would you have done, having already committed yourselves you could not have gone back on the deal, could you?"

Witness—"Well, that is a question whether that resolution would be binding on us."

States Minutes were read at the next meeting of the Board and either confirmed or amended.

Solicitor—"Was the joint meeting with the City Council more an act of courtesy than anything else between the School Board and the Council?" Witness. "Oh, yes."

Solicitor—"The School Board was already tied up to take it anyway? Witness.—"Well, I don't know, I wouldn't like to say now. The School Board had come to the conclusion to acquire the site, and that the price was reasonable."

Witness confirms the price to be paid by the School Board as being $4,700.00 plus $1,300.00 for the building to Palumbo, for Lot 8, and $4,950.00 to Di Pietro for Lot 9, a total of $10,950.00. Witness being a Solicitor did not want to do any work for the Board, so handed the legal work to W. E. Brown, of Hearst, Rowland and Brown, and instructed him to search the title and supply the documents. Solicitor showed witness that agreement to the Italians was drawn in his, witness', office, which was admitted by witness. He stated that it was then turned over to Mr. Brown. States that Board inquired into the value of the property. Did not know what the Italians had paid for it; did not know that the Separate School Board bought an exactly similar lot on the same street and the same block a little time later for a great deal less money, but explained that the Public School property was more centrally located, being in the centre of the business location.

Solicitor showed that Palumbo and Di Pietro had represented to the people and the Board that they were selling the property for what it cost them, when as a matter of fact they were making a very large profit. Witness: "They made money alright, and if they said that they said what was not true." Solicitor pointed out that at the time of the Board's purchase the deed to the Italians from the Algoma Steel Corporation was on record in the Registry Office showing the cost price.

Witness was not aware at the time of the deal between the Doyle Estate and one, Dellerbo, for the purchase of the site that was shortly after purchased from Dellerbo by the Separate School Board. Witness was shown that Dellerbo paid the Doyle Estate $5,500.00 for three lots, being on the same street within one block of the Public School Board's property, two located on the south side, the same side as the Public School property and one on the north side, directly opposite. Witness replied: "I don't know anything about that, but I know the property isn't as valuable as that we got." Was then shown the assessment of the Doyle property was $200.00 less per lot than the assessment of the Public School property. Witness contends that inasmuch as the property purchased by the Public School Board was more valuable as a business property it was therefore more suitable for a school site.

(It is here noted by the investigator that the contention of witness that a business property is necessarily more suitable for a Public School property does not appear logical. It is also noted that the information voluntarily given the investigator, though not on evidence at the time, by one of the Public School Trustees, at that time, to the effect that a Trustee, Dr. McQuade, of the Separate School Board in company with a Roman Catholic Priest, Rev. Father Bruno, had called upon him and had offered him on behalf of the Separate School Board a price for the property acquired by the Public School Board which would return the exact cost therefor to the Public School Board, is not confirmed by Dr. McQuade.

On the contrary Dr. McQuade specifically contradicts this statement and informed the investigator, not on evidence, that the Public School site was not agreeable to the Separate School Board. That it is located on the wrong side of the C.P.R. track. That they had been offered it for $3,000.00 and that they did not want it at any price.)

Witness was questioned as to coal account of New Ontario Dock in which excessive weights are shown (exhibit 9 as referred to above). Witness cannot recall anything regarding the first account being sent back to the Dock for correction.

Questioned regarding the purchase of property on Wellington Street to extend the Central School grounds, and attention called to pencil resolution of Board regarding this purchase, referred to above, in W. B. Moorhouse office. Admits drawing this resolution himself sometime in March, 1914, at a meeting held in Mr. Moorhouse's office, the resolution authorizing the purchase of these certain lands for $7,270.00. (This resolution as noted above not appearing on the Minutes of the Board, or any other Minutes of this particular meeting not appearing thereon.)

Attention then drawn to meeting of July 5th, 1914, at which meeting the Secretary of the Board was instructed to requisition the City Council for $8,100.00 (instead of the $7,270.00 mentioned in the previous resolution). Attention then drawn to later requisition upon the City Council for $7,800.00, which latter was acted upon by the City Council and debentures for this amount for the purchase of these lands were sold. Witness replied: "Well we must have paid the $8,100.00." Attention drawn to fact that the Cameron Estate has not yet been paid for their property included in these lands, replied: "That there is no doubt the Board got the money and that it must have been spent for other purposes."

Remembers changing the deal with Huston from $1,500.00 to $1,600.00 on account of certain improvements on the property.

Witness denies specifically that he ever had conversation with Secretary Forde to the effect that Forde might pay his personal accounts with different merchants through School Board funds. Had no knowledge of such transactions whatever. Didn't know that Forde ever paid a dollar of his personal accounts with School Board's accounts, and thinks he was away from the City early in the year 1914 and does not remember the authorization of the sale of the building on the McFadden School site, but that Secretary Richardson informed him that the building had been sold. Does not remember if the amount was mentioned to him. Does not remember any report coming in at School Board meeting on this sale. States he asked Richardson what became of the building and was told it was sold, and never bothered any more about it as he thought the Board had received the money.

T. E. Simpson:

Was Mayor of the City of Sault Ste. Marie in 1913. Remembers the purchase of McFadden School site and the City being asked for the money. On being shown Minutes of Council of March 17th, 1913, states that MhFadden on behalf of the Public School Board presented a petition asking for a school in Ward 9, and asking the Council to purchase the site and erect a four-roomed school thereon. Remembers that a few days later a joint meeting was held. His impression of the object of the joint meeting was to ascertain whether the Council would finance the proposition for the purpose of securing the site and building the school, and "in direct answer to your question I would say, I did not think any definite arrangement had been made when they appeared before the Council, at least any purchase."

Solicitor pointed to press report that he, the Mayor, had asked Palumbo if he would give an option for a little time on his property. Witness states he would hardly ask for an option if had any intimation that the property was tied up already. Witness did not know that although the joint meeting to consider the purchase of this site was held on March 19th, 1913, that the purchase of the site had been actually decided upon and closed by the Board by resolution appearing on their Minutes of March 14th, five days before. Witness states: "No, I didn't know of any such action."

Witness was Mayor at time of the requisition for $7,800.00 to buy property to extend the Central School grounds.

Referring again to the McFadden School site witness was asked whether the School Board would have had all powers to make that deal without consulting the Council at all, and replied that the School Board had no object in consulting the Council other than to see how soon the Council would provide the money. Does not think it would have made any difference to the actions of the Council if they had known that the site was already acquired. The joint meeting was not necessary unless for the purpose of finding out how soon the money could be raised. Solicitor pointed out that the impression appears on all the records, including the Minutes of the City Council and the public press, that the Council were consulted as to the advisability of purchasing this property, whereas now it appears that they were simply invited to confirm the deal already made by the Board, which witness assents to.

Witness remembers purchase of the Herrick Street extension from Mr. Moorhouse, but does not know anything of the prior transaction between Mr. Moorhouse and J. C. Richardson. The general public had been made fully aware of the in-

tention of the Council to buy the property affecting the Herrick Street extension prior to the deal with Mr. Moorhouse.

H. Megginson, recalled:

Remember the purchase of the McFadden School site in the late winter or spring of 1913. The first intimation he had was when J. C. Richardson invited him to come up to Ward 9 and see the site, he asked what site, and was told that the Italians wanted a school up there, and states he informed Richardson that he had not heard anything about a meeting which had been held the night before to discuss this matter, and then witness went with Richardson to see the site. Thinks the whole Board was there, and Palumbo was there. Thinks the snow was still on the ground.

Was shown Minutes of meeting of March 14th, 1913, at which he was present, in which reference is made to delegation of Italians headed by Palumbo waited on the School Board requesting a school in Ward 9, and his attention particularly drawn to the last item on the Minutes relating to the decision to purchase the lots from Di Pietro and Palumbo with prices detailed. Does not specifically remember the discussion leading up to the decision to buy the property at that meeting. Says there would be a resolution passed. Does not remember the joint meeting, but thinks he was there. Solicitor showed that the agreement between Palumbo and Di Pietro was signed on or before March 20th, 1913. Witness replied: That is news to me."

Solicitor.—"According to your Minutes you had decided to buy it on March 14th."

Witness.—"That looks a little premature to me."

Solicitor inquired as to the probability of the agreement drawn up in accordance with the decision of March 14th and executed before the meeting with the City Council. Witness.—"Perhaps it would be, subject to the decision of the City Council."

Question 2392.—"That is what we are trying to find out, it would look as if the School Board had committed themselves to buy this property at the price mentioned in this agreement before the meeting with the City Council?"

Answer.—"It certainly looks like that alright, but that is all new to me."

Witness does not know if inquiries were made as to what had been paid for the property by the Italians. Says the Separate School site is not as valuable as the Public School site for school purposes. Inquired as to whether he knew that the Algoma Steel Corporation thought they were getting a good price for the property from the Italians. Says he never heard of it until just recently. States that the Italians represented that they were giving it to the Board for practically what it cost them. Questioned as to resolutions of the Board and the reading of Minutes at succeeding meetings, replied there was lots of stuff left out. Did not think the Board intended to put this deal through in spite of anything. Though it was a clean deal and never suspected anybody.

Questioned as to the levelling of the McFadden School site. Knew that Di Pietro was paid by the Board $5.00 a day for looking after the levelling under Trustee Forde, and that Trustee Forde was paid to look after Di Pietro. Did not know that Forde was being paid by another man, Scott and Magill, to look after their interests as well. Considering the condition of the grounds questioned as to whether he considered a fair price was paid for the property and replied: "I would think so, I would not question the price at all."

Solicitor points that it cost between $3,000.00 and $4,000.00 to level the lot off. Witness: "It appeared to me to be alright."

Solicitor.—"You paid half as much for levelling it as Di Pietro and Palumbo paid for it in the first instance?"

Witness.—"Yes."

Solicitor.—"So what they paid $6,000.00 for cost you nearly $14,000.00?"

Witness.—"Yes."

Witness had no idea if anybody looked up the assessment. Questioned as to the generally loose system of the Board in purchasing property, checking accounts, buying supplies, etc., also the hardware deals and coal deals and bills passed without any supervision by the Board, replied, that he thinks system is right provided the man (the Secretary) is right. Witness supports specifically the deal with the Fulton Hardware Company, the Canadian Electric Company and the Lyons Fuel Company, and the purchase of the school site, and states that the Trustees acted correctly unless they had suspicions. Admits the school site deal appeared to be alright to him, but that he did not inquire as to the price paid the Company by the Italians. Witness again replied to Solicitor's criticism of the general conduct of the affairs by the Board, "I don't see anything wrong with it." Would trust employees until he found they were wrong. Did not think at the time that he was purposely omitted from notification of committee meeting, but believes now he was purposely so omitted.

Question 2432.—"The sale of the Palumbo building is another glaring example of the indifference of the Board."

Witness.—"I wouldn't say it was indifference."

Pointed out to witness that he was the only man who inquired at all about it and someone told him it was sold for $450.00 to an Italian and it was let go at that without being mentioned on the Minutes. Witness relied implicitly on Forde and Richardson.

Question 2435.—"The Board did whatever Forde and Richardson OK'd and said should be done?

Witness.—"Yes."

Re General Actions of Secretary W. H. Forde and His Evidence Following.

R. Janni:

Worked at McFadden School site when levelling was being done as foreman and timekeeper. Shown time book and identified it. Knew one, Frank Silverio, shown on time book as No. 71 (also described as Salvoni), who was a laborer and worked with a shovel. Was paid 20c. an hour. The teamsters were all shown together at the bottom of the time book, and there were only three teamsters other than Scott and Magill's teams. He did not keep Scott and Magill's time. Stated that Silverio never drove team there at any time, his pay was only 20c. an hour. Witness was there all the time to the end of the work, except two or three days when he was sick and there were no teams at work then. Identifies Silverio and Salvoni as the same man, being No. 71. (It is noted that Janni's evidence on the employment of Silverio specifically contradicts the evidence of Forde as to this man's pay referred to in Forde's evidence following.

EXAMINATION OF W. H. FORDE ON GENERAL MATTERS CONTAINED IN THE ABOVE EVIDENCE DURING THE PERIOD HE WAS TRUSTEE, AND LATER, SECRETARY OF THE PUBLIC SCHOOL BOARD.

W. H. FORDE. (Order for production from His Honour Judge Stone.)

Member of Board 1912, 1913, 1914 until October, 1914. Chairman Purchasing Committee 1912, 1913, 1914 until October, 1914. Secretary and Treasurer from October, 1914, until May, 1915. Resigned as Trustee when became Secretary. J. C. Richardson was Secretary immediately preceeding him.

Questioned as to purchase of supplies, states purchased where cheapest; no particular method. Coal would be purchased by tender, by resolution of Board to Purchasing Committee (Property and Supply Committee). Minutes were read at each meeting covering preceding meeting. Once in a while corrections would be noted and read. Purchasing Committee would buy current and janitor's supplies without instructions of Board.

Question 2722.—"Was the Purchasing Committee ever called together, or was it left to the Chairman?"

Answer.—"The business was generally left to the Chairman." Bills would be sent to the Secretary. Not always handed to Chairman except for goods purchased by him, this would not include coal bills which would be checked by Secretary from delivery slips. Chairman had prices of other supplies in note book and checked bills himself. Questioned as to hardware for new Central School and shown invoices of Fulton Hardware Company for $858.40. Witness stated was bought by the Building Committee of which he was not a member. Was member of general Board at that time. Does not know if other tenders were called. Was never a member of Building Committee. Shown that he OK'd the Fulton Hardware Company bill, stated he did it on Richardson's assurance that it was alright. States he saw the specifications, but never saw the bill. Did not know that Fulton Company placed the order for this hardware with the Cochrane Company for $645.00, but knew that they would have to buy it from the Cochrane Company, who were sole agents for the goods.

Questioned as to why order not given direct to the Cochrane Company, replied Board didn't want to give it to the Cochrane Company because Board considered they had had their share of the business, although knew that the order would have to go to them anyway, could not be bought from anywhere else. Admits Fulton company made a profit of $213.40 which might have been saved to the School Board. Knew there was a tender from the Plummer-Ferguson Company for this hardware, because he was bookkeeper for them at the time (which Solicitor mentioned as being $640.00). Board did not ask for this tender. Does not think the Board ever actually heard the other tenders read.

Questioned as to contract let to the Canadian Electric Company, R. J. Aitken, for conduit. Remembers this purchase, and identifies account as OK'd by him. Says that Tagona Water and Light Company told him something about not having the proper cable, but expected to have it in a short time. States they did not talk about the prices and that he never heard of their tender before (mentioned by Solicitor as being $250.00).

Bell Telephone Company did not have a chance to bid. Does not think they were asked to although they were in a better position than any other company to do the work. Does not know anything about the ordinary retail prices for this service, as shown on previous evidence as $274.17, states people were not given a chance to tender.

Says Tagona Water and Light Company never sent in a tender or he never saw it anyway. Says Richardson gave the contract to Aitkens. Questioned as to what right Richardson had to do so, states: "He might have done so on his own accord, I know they let him sometimes. It was their method I suppose of doing business." Does not know why Aitkens given the work and other people not given a chance to bid.

Solicitor pointed out that the Central School hardware contract was let to the Fulton Company on May 15th, while the specifications for the hardware were not completed until June 2nd, two weeks after contract had been let, and before it could possibly be known what was required or what it would cost.

Witness.—"I don't know anything about that." Explained there were some changes from the original specifications. Solicitor mentioned that A. G. Fulton admits he didn't know until June 2nd what was wanted or the cost. Witness admits this. The only reason he OK'd account was because Richardson said it was right. Did not look into details anyway and should not have OK'd anyway, but should have left it to the Building Committee.

Questioned as to raised invoices of the Fulton Hardware Company in 1914 and 1915. Identifies the accounts (exhibit 2), admits not the accounts originally rendered, identifies insertions, inserted by Fulton's clerk, Mr. Van Norman. Van Norman inserted the items from a list witness gave him to cover his, witness', personal account, cannot say date, but was before the account was passed by the Board. Is not sure whether the fictitious items inserted in the King George School account are in Van Norman's writing or his own, but thinks it was Van Norman's. Did not tell Fulton about it until about April or May after the Auditor had found the accounts irregular. The insertions purely fictitious items. Thinks cheque sent by mail, and was no undersatnding with them before cheque was sent that it was to cover his personal account. Says didn't consider what Fultons would do with excess amount of cheque. Van Norman didn't question him at the time. Shown account for months of February and March (exhibit 6) raised. Thinks he made change in some of the invoices, but not sure of all. Thinks Van Norman made some of the changes after bill was passed, but before it was paid, this was after the December account had been changed. Amount raised being $24.34. Cheque sent by mail for this account, later went up and saw Fulton and told him all about it. Something to the effect that the School Board owed him money and that they had agreed to pay him, witness, in that way. Told Fulton had got his clerk to change the accounts in one instance, and he himself changed the other.

Solicitor showed raised account of the Lyons Fuel Company (exhibit 12). Witness admits not as originally rendered, that he made the account on exhibit himself, had raised the account $50.74. Obtained Lyons Company blank bill heads from their office, were sent by mail. Did not send them bills when making payment. Thinks Mr. Lyons asked him why he paid his personal account in that way and witness told him that the School Board owed him money and that they had arranged to pay him, witness, in that way.

Solicitor showed exhibit 11 covering February account. This account raised by $16.90. Witness admitted the raising of this account. Was inserted by typewriter in his, witness', office. This insertion after account had been signed by Mr. Lyons. Questioned as to Contract let for coal in fall of 1914 for the winter of 1914 and 1915. States the Lyons Company sent letter to the Board offering coal for lower price than they were getting it for. Witness ordered coal from Lyons Company by telephone. Other tenders at lower price. Asked why purchases

made from Lyons Company at $6.15 per ton when the Board could get the same coal at $5.00 per ton, replied, "The Board thought, on account of Lyons breaking the combine, that they would give him the business." Admits later they got a tender from the New Ontario Dock and the Sault Coal and Wood Company.

States Board was under impression that there was a combine in the coal business, they could never get a cut in coal, always the same price. Did not ask the Inland Lines Company for a quotation in January. Did not ask Lyons to reduce the price when Inland Lines Limited tendered lower. Says Chairman Megginson insisted Lyons Company entitled to the order on account of the break in price. Questioned as to Scott and Magill account for teaming on McFadden School site. States was superintendent for the Board on the work. The Board were to pay him, witness, for his services. Di Pietro was employed under witness at $5.00 per day as foreman. "He was supposed to be." Thinks he checked Magill's account with his own time book. Cannot produce time book now. Shown the original bill and the raised bill of Scott and Magill. Does not remember original bill. States Magill did not change his records at witness' request. Admits Scott and Magill paid him a commission of $20.00 after the work was all done.

Denies that there was any arrangement between them as to his getting a commission until work was completed. That the method followed in the Lyons and Fulton cases were not followed in this instance. Witness was shown that first account corresponded with Scott and Magill's books, until they were afterwards altered, but stated it was not done for him. That he did not get any part of the raised amount, that the $20.00 was a straight commission. Admits that the work in looking after Scott and Magill's teams was for benefit of School Board and not that of Magill.

Questioned as to cement walks and steps built by James Elliott for the Alex. Muir School. Remembers the work being done. Witness admits that they measured it together, but does not remember how total was arrived at. States engineer in giving lower figures is wrong. Was not aware Elliott had refunded the over-payment. Elliott had done no work for him. Was not paid commission by Elliott.

Questioned as to McFadden School site. Remembers building purchased on the site from Palumbo for $1,300.00. States Richardson was told to sell it. Does not know whether there was a motion or not. Says nobody asked about it. Does not remember seeing the cheque from Dr. Gimby to Richardson, and know nothing about it. Did not know the building was sold to Dr. Gimby for that price until a few days ago, and did not know anything about it.

(It is noted here that the first intimation to the Auditor during the course of the investigation prior to the Court proceedings, of the existence of this building or the fact that it had been sold to someone, was given to the Auditor by Forde himself, who suggested that the matter be looked into, and following this suggestion of Forde's, the sale of the building, and the theft of the funds therefor was later disclosed.)

Questioned as to commission from A. N. Anderson. States he never received this commission but that Anderson gave him credit for it. States that the I. J. Downey Company accounts were raised in the same way as the Lyons accounts, after they had been OK'd, and raised by himself. That Mr. Downey had nothing to do with it and that they, the Downey Company, never saw the accounts after they were raised. That he gave the Downey Company bookkeeper the same reason regarding paying his personal account as he did to the others.

Questioned as to the Isaac Snowden account paid in the same way. States he didn't say anything to him, paid it direct to Snowden.

Regarding raised Pay Roll on the McFadden School site. Questioned as to the insertion of the fictitious name, D. Sagori, admits name fictitious and inserted by himself. States he practically sold this cheque to a man in Richardson's office. That Richardson was there at the time and knew what was being done. Richardson did not get any part of the proceeds. Did not know where the cheque was cashed. States the second cheque sold to same man in Richardson's office, that Richardson was a party to the deal.

(It is noted that a notation by the bank teller on the back of one of these fictitious cheques indicates same to have been cashed by the Fulton Hardware Company, but as to this fact no further evidence shown.)

Witness says the same man negotiated both cheques. Does not know anything about tthe endorsements. Would not know the man if he saw him again. Richardson arranged with the man to come in the second time. States Richardson made the whole arrangement. That the man must have known he forged the endorsement on the cheques. That Richardson produced the Italian and did it all. That the commission paid to the Italian was $7.00 for the first cheque and $5.00 for the second. Questioned as to the name F. Salvani, No. 71 (or Silverio), referred to in evidence of R. Janni. States was teamster. Drives his own team. Knows Janni who was timekeeper. States this man was not a laborer, but paid as a teamster, and that nobody to his knowledge got the difference money. Does not remember telling the Auditor this man was a bricklayer. This man was not the party to whom the Sagori cheques were handed. Says Salvani must have had a team there. Does not understand Janni's statement that this man was a laborer. Says no irregularity to his knowledge in this man's time.

(It is noted that R. Janni's evidence as to this man's employment is clear and conclusive and establishes to the satisfaction of the investigator that this man was a laborer at 20c. an hour and not a teamster at 50c. an hour.)

Questioned as to coal purchased from New Ontario Dock in 1913, being Pocohontas coal delivered in part from the cars. Remembers negotiating for Pocohontas coal coming in on the cars. Dock office told Richardson that coal was on track. Remembers discussing prices with Dock, but not sure as to price. Thinks he remembers some objection of the Board to the charge for this coal at $7.00 per ton. He may have called attention of Dock to overcharge in price. Remembers getting the subsequent account for $1,243.52. Thinks he told the Dock about the Board's objection to the $7.00 price. Richardson would pay the bill as Secretary. Says didn't know anything about raising the weight on this bill, and did not do any of the figuring required thereon.

Had no discussion with Dock officials. Says he told the Dock office by telephone to deliver two loads to his house from the two cars of Pocohontas. Does not know who the party he told was, but it was not Shanks. Questioned as to whether he was at the cars when it was started to be unloaded and told teamsters to take two loads to his house, replied, "No, I never saw the cars." Informed as to Moody's evidence that Forde was at the cars and instructed him, Moody, to deliver the coal to Forde's house, replied, "I never was near the C.P.R. station," and that he ordered the coal from the Dock office. Again repeated that he was never at the cars, and that the only time he saw the coal itself was when it was being delivered to the Muir School.

Question 3338.—"And you weren't at the car at all?"

Answer.—"No sir, not from start to finish."

Question 3339.—"And you gave no one at the station any instructions?"

Answer.—"No."

Question 3340.—"You telephoned the New Ontario Dock that you would take two loads?"

Answer.—"Yes. Yes, I am positive."

Shown statement of December, 1914, (exhibit 10), in which $20.10 raised to $97.09. Admits raising this item after the account passed by Board. Was shown Minutes apparently changed after the meeting and admitted changing same, and then got cheque issued for amount of the changed items.

Shown Downey and Sons item raised on Minutes by $34.00. States that Minutes as to accounts passed were never read at next meeting. States he told Mr. Shanks that payment of the Board was to include his own current account. Denies telling Shanks Board had arranged to pay his account. Does not remember Shanks' story about Post Office conversation.

Regarding Minutes of Board states that there would not be any chance for the members of the Board present to notice that any changes had been made as they would never see the Minutes. Questioned as to whether the Secretary would not read the Minutes replied, "No." Question.—"Never did?" Answer.—"No, not as a rule, they might once in a while if they were short." Later remembers the conversation with Mr. Shanks at the Post Office.

Questioned as to coal bought by McLeod and Son for heating McFadden School during construction. Thinks that Richardson told him the Board would pay. Questioned as to deal between himself and A. C. McLeod and Son regarding building of his, Forde's house on Simpson Street. Gave details of nature of payment, etc. Related that during the course of this deal McLeod purchased from Forde his, Forde's, Pim Street house, and recited terms of payment on this deal at considerable length.

(It is noted that the evidence given by Forde as to his transaction with McLeod is contradictory, and does not accord with the evidence given by A. C. McLeod on the same subject. The evidence of both parties on these matters shows very considerable want of accurate memory regarding a transaction involving comparatively large amounts of money.)

(It is noted that the evidence on the transaction between Forde and A. C. McLeod is unsatisfactory and inconclusive, which fact was commented upon by the Solicitor to the Court of Investigation.)

Solicitor asked if there are any other irregularities in the accounts other than the ones which have been disclosed by these proceedings. Witness replied everything had now been brought to light, no other irregularities during his regime in office, not one other.

Question 3614.—"Or where the accounts have been interfered with?"

Answer.—"No, sir, as far as McLeod is concerned, I never got one cent's worth from McLeod that I didn't pay for."

(It is noted that in all the matters that have been disclosed during the course of this investigation information has been forced from Forde in every case. That he did not at any time volunteer any information that would reflect on himself personally. That he, on at least two previous occasions, had assured the Auditor emphatically that everything had been disclosed at that particular time, although after each of these occasions further irregularities were brought to light.)

(It is further noted that considering the fact that the possibility of any collusion between Forde and A. C. McLeod had not been disclosed during his examination, the last remark of Forde's replying to question "3614" might be regarded as superfluous, or else calculated to divert suspicion.)

W. H. Forde, continued:

Questioned as to the matter of the wages paid to Silverio. Was told of Janni's evidence that this man was laborer. Insists that Silverio got his cheque at 50c. an hour. Insists that he had a team. Denies receiving one cent of this over-payment and does not think Richardson received any. Insists there was one more team on the work than the evidence of R. Janni shows. Cannot understand why he singled out one man in the section of the time book reserved for laborers at 20c. and described him on the regular pay roll at 50c. an hour.

Questioned again as to the New Ontario Dock, witness swore that he never saw the man, Mr. W. D. Moody, until he saw him in the Police Court, and never gave any orders to anyone at the cars.

Questioned as to condition of the McFadden School grounds when purchased from the Italians, replied emphatically, with a smile, "awful," and then added, "It was in an awful condition, covered with boulders and everything." Admitted it cost about $3,000.00 to level it off. That the site was very unsuitable as it stood. Thinks that the condition of lot should have been considered when purchase was made. Had nothing to do with the purchase, not as much as an ordinary member would have, although he was at that time a member of the Board.

Witness was not in favor of site. Was given to understand there would be 300 or 400 pupils there. The Trustees did not attempt to check up the number of probable pupils. They just depended on the representations of the Italian deputation. Witness says he did not record his objections in the Minutes.

(It is noted that whereas prior to purchase of the McFadden School site representations were made that 300 or 400 children would attend, which, however, was not verified or inquired into in any way by the Board, the fact is that the highest average attendance for one month at the McFadden School occurred during the present term, 1915, when the register shows a maximum of 112 pupils. The principal informed the Auditor that up to the present term one of the three rooms in the School had never been occupied.)

Findings of the Investigator on the Evidence as to Amounts Owing to the Public School Board.

After careful consideration of the evidence as noted in the above recital I beg to report to your Honour as follows, as per the evidence:

The New Ontario Coal Dock.

(The Inland Lines Limited.)

Amount in weight over-billed to the School Board in their invoice of December 15th, 1913, being quantity of Pocohontas coal which was charged to Board in excess of total quantity received by the Dock, as ascertained in evidence, 20,930 pounds at $6.00	$62.79
Amount of coal delivered to W. H. Forde in October, 1913, charged wrongfully to the Public School Board as shown and admitted in evidence, estimated, as admitted, 6 tons at $6.00	36.00
Total	$98.79

A. C. McLeod and Son.

Amount of coal supplied to the new McFadden School in January, 1914, not included in the amount chargeable to the Public School Board under contract and under terms of letter dated June 24th, 1913, qualifying the contract, exhibit 15, which reads in part "that the School Board agree to furnish the necessary heat from the time it is required until the 1st of January, 1914."

Amount of coal delivered after January 1st, 1914, being:

January 15th, 1914, 6,400 pounds	$26.40
January 22nd, 1914, 5,600 pounds	23.10
January 22nd, 1914, 6,100 pounds	25.16

One load delivered December 31st, 1913, 5,700 pounds not charged to McLeod although it is evident the greater portion of this load was not consumed up to January 1st, 1914.

Total chargeable to A. C. McLeod and Son under contract.. $74.66

Scott and Magill.

For overpayment of bill covering teaming services during month of September, 1914, as follows:

Original bill as rendered (exhibit 5) and as supported by original entries on Scott and Magill's books	$206.60
Second bill as rendered for same period (exhibit 6) paid by the School Board November 5th, 1914, in full	240.50

Not being supported by original entries in Scott and Magill's books, but supported in part by insertions in such books, all as shown in evidence.

Total amount overpaid and now owing to Public School Board $33.90

W. H. Forde.

(As superintendent authorizing pay roll on McFadden School site, or in his personal capacity according to judgment on evidence.)

For amount overpaid to one, F. Silverio, or Salvani, shown as No. 71 on time book, inserted on the pay roll and paid at the rate of 50c. an hour, instead of at the rate as ascertained in evidence of 20c. an hour, over-payment being $44.10.

The above details being fully set forth by the investigator herein in a letter to the Crown Attorney, Mr. F. J. S. Martin, dated November 24th, 1915, written on instructions of His Honour Judge Stone after Forde's trial and prior to his sentence, for the purpose of advising the Court as to the balance still owing by W. H. Forde, as follows:

"Please also note the matter of an irregularity in the pay roll prepared by W. H. Forde covering work performed at the McFadden School site, during the period ending August 26th, 1915, (being the same pay roll on which the fictitious employee, styled D. Sagari, mentioned above appears), one F. Salvanni, or Silverio, known as Number 71 on the timekeeper's time book and also on the pay roll, is paid at the rate of fifty cents per hour for 147 hours, being $73.50, as a teamster. On the previous pay roll this man appears as a laborer and is paid at 20 cents per hour. The timekeeper on the work, R. Janni, in evidence at this Court, stated that this man Salvanni, or Silverio, No. 71, was a laborer at 20 cents per hour and

was not a teamster nor had he a team on the work. Forde on evidence contradicts this statement and says that Salvanni had a team on the work but that if he is or was mistaken in paying him at the rate of 50 cents per hour instead of 20 cents per hour, that he, Forde, did not benefit by the same, and that the man is, in that case overpaid. Forde also does not think that the Secretary-Treasurer, Richardson, at that time, received any portion of the over-payment to Salvanni."

J. C. Richardson and his guarantors, the Dominion Guarantee Company, under bond in the hands of the Solicitors for the School Board, Messrs. Hearst, Rowland and Atkin, duly in force at the time of Richardson's arrest and removal from office, as follows:

Amount received by Richardson from sale of building on the McFadden School site, the property of the School Board, sold on the authority of the School Board, Dr. W. E. Gimby being the purchaser, and paid for by cheque of Dr. W. E. Gimby dated March 4th, 1914, being a cheque on the Royal Bank of Canada, Sault Ste. Marie, in favor of J. C. Richardson, personally, and endorsed by him and cashed at the Royal Bank of Canada on March 5th, 1914, notation on cheque being "West end School." Funds so received not accounted for by Richardson to the School Board. Amount of cheque $515.00.

I find this theft was duly reported to the Guarantee Company on or about November 30th, 1915, by the Solicitors for the School Board, Messrs. Hearst, Rowland and Atkin. I find further that the School Board are in no way responsible for the delay in reporting this theft to the Guarantee Company. It is further proven that the Guarantee Company have suffered no injury whatever by reason of the delay in receiving the report of this theft, by the fact that Richardson has been under arrest since October, 1914, and that he is now serving sentence; that any property that might have been owned by Richardson at the time of his arrest in October, 1914, was included in an assignment for the general benefit of his creditors made immediately thereafter, and that the Guarantee Company could have taken no further steps than were taken by the Crown Attorney and Counsel for the various creditors of Richardson's, for the safeguard of their interests even had they been advised in October, 1914; that the Guarantee Company is precluded from the benefit of a certain clause alleged to appear in the bond on Richardson, to the effect that they must be notified within one year from the date of any defalcation; (it not being known at the time of this report whether the Guarantee Company intends to set up any defence.)

That the insertion of such a clause in a bond on a public official is not in the interests of the public by whom the premium on this bond is paid. That this clause may very possibly be overlooked in executing such a bond and that were this clause to be taken advantage of in the defence of an action against the Guarantee Company under a bond of this nature the effect would be manifestly unfair to the guaranteed party, the Public School Board and ratepayers, by reason that a defalcation may, and frequently does, remain undisclosed for a longer period than one year after the occurrence of same.

It is noted here that in at least one case on the City of Sault Ste. Marie within a period of comparatively few years, a Guarantee Company was notified of a defalcation which extended considerably over one year prior to date of the notice, and that they did not set up such a defence as this clause might suggest.

I especially submit the facts of this particular matter in these proceedings to the attention of your Honour, feeling, as suggested by the evidence and history of these matters as disclosed herein, that an injustice will occur to the ratepayers of this Corporation should they not have the protection from the Guarantee Company

to which they have consistently for years paid premiums regularly on solicitation or otherwise of the Guarantee Company's agents. I submit that the ratepayers have the right to be protected according to the spirit of such a guarantee bond, and not to be prejudiced by the insertion in the bond of some obscure clause limiting the liability of the guaranteeing corporation.

Further Findings of Investigator on Evidence.

I also recommend that if consistent with the administration of justice, that out of the sums paid by W. H. Forde to the School Board, the sum previously overpaid to Isaac Snowden, amounting to $23.35, and later returned by him to the School Board, be now repaid to Mr. Snowden by the School Board.

In making this recommendation I make an exception in favor of Mr. Snowden for the reason that he is a mechanic evidently not accustomed to commercial affairs, that the cheque covering his account against the School Board and against W. H. Forde was paid him personally by Forde, who made no explanation as to why the two accounts were paid together. Mr. Snowden admitted in evidence surprised at the method of payment, but evidently was not aware of any wrongdoing. That although he was at the time residing in the Province of Alberta, he immediately, without demand being made upon him, returned the amount overpaid to him to the School Board, and that he is still, according to my information, dispossessed of his pay for manual labor rendered to Forde. I also draw attention to the fact that he did not wait to make a return of these funds for pressure of public opinion, nor until Police Court proceedings had been instituted against him.

I find from the evidence that in the following cases the over-payment I. J. Downey and Sons of $34.00, the over-payment to Isaac Snowden of $23.35, these parties did not perform any act in regard to changing their records or intentionally mislead the School Board in accepting payment of Forde's account with the account of the School Board. That the funds were handed them in one cheque by Forde and that they divided the two credits aggregating such cheque over the two accounts.

I find in the case of the Lyons Fuel Company that they actually assisted Forde, whether intentionally or otherwise, in misleading and defrauding the School Board by furnishing him with blank letter-heads knowing that Forde intended to use same by which to prepare invoices to be passed by the School Board. Ordinary precaution in this case should have suggested to the Lyons Fuel Company the necessity of insisting upon having Forde send such duplicate invoices to them for verification, after Forde had made them out. This was not done, however, and in support of my findings that this matter was entirely irregular I refer to James Lyons' evidence that he remarked to his bookkeeper that the School Board did their business in a very irregular way, having reference to this particular payment, and that he states he told Forde when the second cheque so paid came to his hands that he would not accept any more.

From a knowledge of Mr. Lyons' long experience in public affairs, I can find no justification for his not having reported this admitted irregularity to some member of the School Board.

In the case of the Fulton Hardware Company I find deliberate collusion between an employee of the Company and Forde, and that this employee does not attempt to justify his actions. That through this fraudulent action on the part of his employee, whether fraud was intended by him or not, the School Board suffered considerable loss, and the way was paved for a recurrence of this fraud

which was taken advantage of when the next payment was owing by the School Board to this Company.

I note in this case the evident friendly relations existing between the Secretary of the School Board and the Fulton Hardware Company, as is evidenced by the letting of the contract referred to herein for the Central School hardware, shown to have been let to the Fulton Company before the specifications were completed, without inviting competition from other dealers and ignoring one tender which did come in without being invited, the result being as shown in evidence a loss to the School Board of over $200.00, (being over 33 per cent. of the amount that such material would have cost had favoritism not been shown).

I also note the disappearance of the firm's cash book alleged to have been lost in the Police Court.

I regard the evidence in this case considering all the circumstances as inconclusive and unsatisfactory, and I do not consider the Fulton Hardware Company have justified themselves in these transactions.

In the case of Scott and Magill by whom a commission of $20.00 was paid to Forde, as stated by Mr. Magill, for looking after the firm's teams at a time when Forde was paid by the School Board as superintendent, and another man paid as foreman at $5.00 per day for looking after such teams on behalf of the School Board. I find this explanation from Magill is neither reasonable nor conclusive. It was clearly to the interests of Scott and Magill that their teams should not be hurried too much since they were paid by the day, and that Forde's duty as superintendent for the School Board would insure that the teams were employed to their maximum efficiency without the expenditure of any moneys by the firm to Forde.

I find, therefore, that Forde did not perform any services for Scott and Magill as mentioned in evidence, and that the $20.00 clearly must have been paid for some other consideration. In addition to this I find the evidence surrounding the rendering of an increased account in the month of September, 1914, unsatisfactory, and that the firm have not shown to the satisfaction of the investigator any reason for the increased bill. On the contrary they do show that insertions have been made in their books ostensibly to support the increased bill, but not entirely doing so, indicating that the insertions may have been made from the bills, rather than the bill made from the insertions. The raised amount of the second bill of $33.90 as admitted by Thomas Magill being unsupported, and in fact contradicted by the books of the firm.

In the case of H. N. Anderson, by whom a credit for commission was given to Forde of $75.00, the evidence in which case was not brought before the Court, I regard Mr. Anderson, while not justified in paying any commission to a public servant for goods purchased by him in his capacity as a public servant, relieved from any suggestion of wrongdoing in this matter, from the fact that an agency for musical instruments is in the habit of paying some agent commission and such being a common occurrence in this particular business. I note, however, in doing this Mr. Anderson has laid himself open to criticism to the suggestion, founded or otherwise, by the Public School Board that by his action he attempted to influence a public servant in his favor. The payment of any commission by any party interested in negotiating a transaction to a public servant in connection with such transaction, is, in my opinion, an irregularity that in ordinary cases would have the appearance of attempted fraud.

In the case of the New Ontario Dock.—The evidence shows a deliberate attempt, on the part of Forde, to induce the officers of the Company to accept payment of his personal account through the medium of the School Board's funds.

That after explaining his intention to one of the senior officers of the Company, such a payment although not having come into the hands of this employee personally, was known to him and was allowed to be accepted, the School Board thereby being defrauded to the extent of $76.99, being the case of the December, 1914, statement.

In the case of the delivery of coal to Forde's house from stock sold to the School Board and charged to the School Board, I find from the evidence that the instructions regarding this delivery emanated from the Coal Dock and not from any other party who may have given direct instructions to the teamsters. The evidence of W. D. Moody in this connection, alleging that Forde gave him instructions at the cars is specifically contradicted by all the other teamsters on the work, namely, Swinn, Wyatt, and Fortin, and also by Forde himself who declares that he was never at, or near the cars, and did not give any instructions to any employee of the Company other than those in the Dock office.

I also find that in the case of the fraudulent invoices rendered by the New Ontario Dock Company for Pocohontas coal delivered in October and November, 1913.—The evidence proves that this invoice was made in the office at the Coal Dock; that the junior employees did not make this invoice except according to instructions from their superiors; that whereas the prices established for this coal, as shown by the November invoices of the Dock, which apparently was the price understood by the employees in the office, was $7.00 per ton, and whereas it is shown the School Board objected to this price of $7.00 per ton and insisted that a price of $6.00 per ton was correct and returned the bills for this correction, I find the reduction in rate to $6.00 per ton would not reasonably have been authorized by any party in lesser authority than Mr. Gavin Shanks, and that Mr. Shanks specifically denies having been a party to the fraud which consisted of raising the weight to equal the reduction in price, and Mr. Shanks, in support of this denial, mentions that he refused Forde when on a later occasion he, Forde, approached Mr. Shanks to assist him in the fraud in connection with the December, 1914, account.

I, therefore, state my opinion that officers of the New Ontario Dock Company were guilty on at least these three occasions of deliberate fraud practised on the School Board and through them on the ratepayers of the City. That while the evidence is not conclusive as to the particular officer in authority responsible for the commission of these frauds, the officers of the New Ontario Dock are not in any manner cleared from complicity in these deliberate frauds.

In the matter of the purchase of the McFadden School site.—I find from the evidence that the site now occupied by the McFadden School in Ward 9, being Lots 8 and 9 on the south side of Murray Street, were purchased by two Italians, L. Palumbo and Tony Di Pietro respectively, from the Algoma Steel Corporation through the services of Mr. J. E. Irving, barrister, acting on behalf of the Italians. That the price paid to the Algoma Steel Corporation was $3,000.00 each for the two lots, and the commission paid to Mr. Irving for his services by the Italians was 10 per cent. of such amount, being $600.00 in all.

I find the assessment in 1912 on each of these lots, being the year in which same were purchased from the Steel Corporation, was $1,700.00 per lot.

I find the Algoma Steel Company executive officials were entirely satisfied with the price they received for the lots, that they regarded the price as full value, and, quoting from correspondence between the executive officials of this Company, "we consider the price exceptionally good." That the terms of purchase price for these two lots was spot cash.

I find the Italians voluntarily employed Mr. Irving to conduct the negotiations for them with the Algoma Steel Corporation and apparently willingly paid the commission of 10 per cent. on the purchase price.

(I desire here to particularly state that from information furnished me and from my knowledge of this transaction, Mr. Irving was quite competent in his capacity as representing the purchasers of this property to charge them any commission that might be arranged between them, and in the acceptance of this commission, I am informed by an executive official of the Algoma Steel Corporation, he acted consistently with his relations to that Corporation and with their full knowledge.)

That the payment of commission by the purchasers of the property is generally not done, and that even if it were the custom the commission paid on this occasion was double the maximum commission paid on any real estate transaction, and nearly four times the commission paid, of 2½ per cent., on ordinary transactions of this size in this City.

That one of the purchasers, Di Pietro, borrowed more than half the amount of the purchase price, and the whole of the commission in order to put this deal through, which was done upon the endorsement of the other Italian, Palumbo; and that Palumbo borrowed the total amount of his purchase from the bank upon the endorsement of his partner, Paris.

I desire to note here that both these Italians are very well known business men in the City. They are noted for being exceedingly astute, careful purchasers on all occasions. They are recognized, especially Palumbo, as being leaders among the Italians in the City, and they have every facility for knowing, and do know, the value of real estate, particularly in the district in which they do business, being Ward 9.

I also note that both men are well known in the City and recognized as careful business men, that at least one of them, T. Di Pietro, had access to the executive officials of the Algoma Steel Corporation whenever he had occasion to visit them. That he was known to them, and in fact at that particular time was engaged in a contract for the Steel Corporation of considerable magnitude, and that he, therefore, would have had no delicacy or fear in approaching the Steel Corporation officials direct, and that, therefore, the employing of an intermediary at an excessive commission of 10 per cent. would appear to have been unnecessary and points to the fact that these Italians were in evident anxiety that the purchase should for any reason not be concluded. I conclude, therefore, that in the purchase of this property, the fact that they paid a high price for same; that they paid spot cash; that they paid an excessive commission of 10 per cent. on the purchase price; that they borrowed practically the entire amount required to finance the deal upon their own security, and at a time when the real estate activity that obtained in 1912 was distinctly subsiding, indicates the reasonable conclusion that these men had a very distinct knowledge as to whom they would sell the property to and how they would get their money back.

I further find that in the negotiations with the School Board and the City Council that the Italian community was headed and encouraged throughout by L. Palumbo, although in evidence he specifically denies this fact.

I find the, then, Chairman of the School Board, Mr. Uriah McFadden, advised these Italians during the course of their interviews with the School Board as to steps to be taken to secure this school. I find that whereas on March 14th, 1913, the two lots mentioned herein were formally purchased by resolution from the two Italians, and that the following evening a delegation from the School Board waited

on the City Council and a joint meeting was arranged to discuss the purchase of this property. That this joint meeting was held on March 19th, 1913, at which from the evidence of the press reports of that meeting and the recollection of the Mayor of the City who took a leading part at that meeting, it was evidently understood by the City Council present at that meeting that the purchase of this property had not been concluded, but that it was to discuss the advisability of this purchase that the meeting was called.

(It is noted that the School Board did not have to consult the City Council in the matter of this purchase, and that it was not their custom to consult the City Council in matters of this nature, they generally making the bargain as they see fit, and then making requisition to the City Council for the funds. In this case, as shown, the procedure is distinctly different.)

I, therefore, find from the facts of the above recited negotiations between the School Board and the City Council, that the School Board was not sincere in asking the opinion of the City Council as to the purchase since the property had already been acquired by them.

That, therefore, their object in going to the City Council at all was presumably to obtain a favorable opinion from the City Council to give color to a transaction that might possibly be the subject of criticism against the School Board. That had the City Council not been agreeable to the purchase, it would have made no difference since the property was already acquired by the School Board.

I find further that at the time these negotiations were in progress the Doyle Estate sold two lots on the same street in the same block, but east of the C.P.R. track, together with one lot of the same size on the north side of the street, all for $5,500.00, by a fair proportion the two adjacent lots on the south side costing about $3,750.00. That these two lots were later purchased by the Separate School Board from the purchaser from the Doyle Estate on which the new Separate School was built.

I find from the evidence that the surface of the lots bought by the Public School Board was in an exceedingly bad condition, this being described by one of the, then, Trustees as "awful," it required a retaining wall around the east side and a part of the front and back to the extent of some 300 feet, and cost in fact more than $3,000.00 to make the ground serviceable for building purposes. And I find that the lots purchased by the Separate School Board, being 13 and 14, were in reasonably good condition and were levelled without more than ordinary expenditure.

I find that the McFadden School was built to accommodate at least three times the maximum of children that have attended there since it was built, the maximum being as previously stated 112 pupils during one month of the present term. I find the total cost of the Separate School Board's School on Lots 13 and 14 was about $23,000.00, they having about the same accommodation for pupils as the building of the Public School Board, and that their present attendance averages 190 pupils. I am further informed by the Secretary of the Separate School Board that this building is very much more expensive than their custom is in building schools of this nature in such a locality, but that they were induced to spend a very considerable amount more on this building by reason of the pretentious building that was in the course of erection by the Public School Board.

I find that the total cost of the site for the Public School Board including the price of the land, the building erected by Palumbo, and the levelling, is about $14,000.00, which by comparison with the price paid to the Doyle Estate by the purchaser, immediately before the Public School Board bought their property,

shown as being about $3,750.00, indicates that the Public School Board paid an aggregate of nearly four times the amount that would have been required for this site had ordinary precaution been taken in acquiring a site before advising the public of their intention to build the school, or the exercise of common business principles in obtaining options on suitable sites in the locality before committing themselves to any particular site.

I state my opinion that this transaction has, considering all the attending circumstances, the appearance of a carefully organized and successfully carried out real estate deal in which the interests of the ratepayers have received no consideration.

I find further that the total cost of the McFadden building and site to the Public School Board is, approximately, $40,000.00 for which debentures have actually been issued by the City.

I state my opinion that, assuming the correctness or propriety of building a school in the locality served by the McFadden School—which is by no means admitted at all by a large and influential section of the ratepayers of the City, considering the proximity to the Separate School Board's constituents—the total cost of the site and a building entirely adequate to the purpose of the locality, and fully adequate from the viewpoint of appearance and accommodation for pupils, and prestige, could have been acquired for an expenditure not greater than $20,000.00, had careful judgment been exercised by the Trustees at that time and had the interests of the ratepayers been guarded, as they should have been guarded by the Trustees.

With regard to the purchase of land for the extension of the Central School site. —I find the same irregularities occur as have characterized the proceedings of the Public School Board as shown by the evidence herein throughout. A resolution was passed authorizing certain expenditures for these lands, later on at a meeting not recorded on the Minutes a resolution was passed authorizing the purchase of these lands at a different price to the former purchase price, the only record of this meeting being a draft in pencil of a resolution to the above effect, and at a later meeting a final price was duly placed on the Minutes differing from the first two prices mentioned, while the City Council was requisitioned by a notice of motion from the Secretary of the Board purporting to be a correct notice naming a sum differing from any of the other sums mentioned on the records of the School Board.

I find the Board of Trustees did not exercise proper judgment in the letting of the contracts for purchases of supplies or requirements on any building, and that the ratepayers have been very considerably losers by reason of the methods employed by the School Board. This is especially noted in regard to the Fulton Hardware Company and the Canadian Electric Company, and also the purchase of fuel during the different years under review.

I find that the Board of Trustees as shown in evidence practically delegated their authority and their duties to the Secretary-Treasurer of the Board at the time, and I particularly wish to draw attention to the fact that the present Chairman of the School Board insists that this method of conducting business is a correct one " providing the man is alright."

Recommendation of Investigator for Future Conduct of the Affairs of the Public School Board.

I desire to recommend that in view of the occurrences recited in this report the following recommendations be approved by your Honour and instructions given that the Public School Board shall adopt same:

That a proper place for fyling the documents, books and other records of the Public School Board be provided forthwith, and furnished with such adequate modern fyling devices as may be requisite to the proper care of such documents and books, such a compartment to be in one of the buildings owned by the School Board, and for the purpose I recommend the present board room in the Central School as being suitable for the purpose, and also that a fire-proof safe be provided in which the more valuable documents, contracts, etc., including insurance policies may be safely kept, and that the Secretary be instructed to keep on proper fyle with adequate index thereto such documents.

That the reports of all sub-committees of the Public School Board shall be made in writing to the General Board and that no reports be received except in writing, and that such reports be formally adopted or otherwise by the General Board by resolution properly passed at regularly constituted meetings of the General Board from time to time.

That no Sub-committee shall at any time be allowed to exceed its specific authority in the transaction of any business. That all resolutions whether of sub-committee or of the General Board be reduced to writing on proper forms provided for that purpose and signed by the mover and seconder respectively before such resolution is put to the sub-committee or General Board, and that these original resolutions be fyled in proper order to support the Minutes of such a meeting.

That a minute book be kept for each sub-committee and for the General Board which shall show in technically correct form the proceedings of such committee or board, including the reciting therein verbatim all resolutions as shown by the original resolutions above required. That all minutes of preceding meetings shall be read at the following meeting, and that the minutes of each meeting shall state specifically that that is done and that such minutes have been duly adopted or otherwise, as the case may be, and that such adoption shall be by formal resolution.

That the Minutes of all meetings shall, after adoption by a succeeding meeting, be duly signed thereupon by the Chairman of the Board or the Sub-Committee and the Secretary-Treasurer of the Board.

That the Chairman of the General Board shall be expected to see that no transaction of business that might be considered loose or irregular shall be allowed to appear on the books of the Board, and that no business shall be transacted without proper formal recorded authority as provided above.

That all purchases of supplies shall be by tender in writing from the various parties engaged in the supply of the goods within the City or elsewhere as may be decided upon, the intention being that the local trade shall receive the benefit of being allowed to tender and feeling that their tenders will be accepted if warranted for any purchases required by the Board. (These tenders need not be taken on lines of supplies required from time to time through the year except a general tender furnished at request at the beginning of the year upon which the dealers express their willingness to supply goods from time to time as may be ordered at the prices named therein.)

That all purchases for a specific quantity of supplies or building material or, as the case may be, when considered by the Board as of sufficient quantity to warrant same, shall be by regularly executed contract based upon such tenders as shall be received by the Board after duly advising the trade concerned to tender if they so desire.

That all authority to purchase goods except on written order from the principals of the several schools shall be withdrawn from the Secretary-Treasurer and that he shall then only purchase such supplies from parties from whom a formal tender covering same has been received.

That all tenders whether for general supplies or specific services, shall come before the Board intact and that the Secretary-Treasurer shall at no time be empowered to decide upon the purchase of any goods.

I also recommend that a proper ledger be maintained by the Secretary-Treasurer showing the cost or present valuation of all the properties under control of the Public School Board, and that such capital accounts from time to time be maintained as additional expenditures may be made thereon. That the maintenance expenditures of the several schools shall also be made the subject of ledger accounts distributing the cost to each school for each classification of expenditure of maintenance account. (It is noted that the ledger above recommended which was provided by the Board early in the present year at their request, and for the opening and keeping of which adequate instructions were given by the Auditor, up to the present time has not been opened, and the wishes of the Board in this particular matter have been specifically ignored.)

That the Secretary-Treasurer shall at all times keep his books written immediately up to date, that the postings to the ledger shall be also kept up to date and that at no time shall entries in the books be allowed to fall into arrears.

That the Chairman of the Board shall not sign any cheques covering expenditures without the production before him of all the original bills, invoices, delivery slips or as the case may be, attached to such invoice being paid, and also that the original resolution of the Board without any alterations or defacement containing authority for such payment shall be presented to him for comparison of the accounts being paid. That all payments shall be authorized by resolution properly put to the General Board and that the Minute Book shall in all cases recite in detail such resolution.

That the Secretary-Treasurer be paid a salary consistent with the time required to properly fulfill the duties of his position, the present salary not being in the opinion of the investigator adequate.

That it shall be understood that the Chairman of the Board is expected to satisfy himself that the Secretary-Treasurer is fulfilling all the requirements of his office.

I have the honour to be, Sir,

Your obedient servant,

P. H. B. Dawson, F.C.A.

Dated at Fort William, Ontario,
this 18th day of December, 1915.

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THIRTIETH ANNUAL REPORT

OF THE

COMMISSIONERS

FOR THE

Queen Victoria Niagara Falls Park

1915

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
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1916

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TORONTO

COMMISSIONERS FOR THE QUEEN VICTORIA NIAGARA FALLS PARK

P. W. Ellis, Chairman, Toronto.

George H. Wilkes, Brantford.

Colonel L. Clarke Raymond, K.C., Welland.

Lionel H. Clarke, Toronto.

William L. Doran, Niagara Falls.

James D. Chaplin, St. Catharines.

Dr. H. Y. Grant, Niagara Falls.

John H. Jackson, C.E.,
Superintendent.

J. Harrison Pew,
Assistant Superintendent.

Henry J. Moore,
Chief Gardener.

Walter M. Goring,
Assistant Engineer.

PARLIAMENT BUILDINGS,
TORONTO.

To the Honourable JOHN STRATHEARN HENDRIE, C.V.O., a Lieutenant-Colonel in the Militia of Canada, etc., etc., etc.,

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

I beg to submit herewith the Thirtieth Annual Report of the Queen Victoria Niagara Falls Park Commission, 1915.

I have the honour to be,

Your Honour's most obedient servant,

W. J. HANNA,

Provincial Secretary.

To the Honourable W. J. Hanna, K.C., M.P.P., *Provincial Secretary, Province of Ontario, Parliament Buildings, Toronto.*

Sir,—I have the honour to transmit herewith for presentation to the Legislature of Ontario the Thirtieth Annual Report of the Commissioners for the Queen Victoria Niagara Falls Park (being for the year 1915), together with the statements of receipts and expenditures, and other documents connected with the Report.

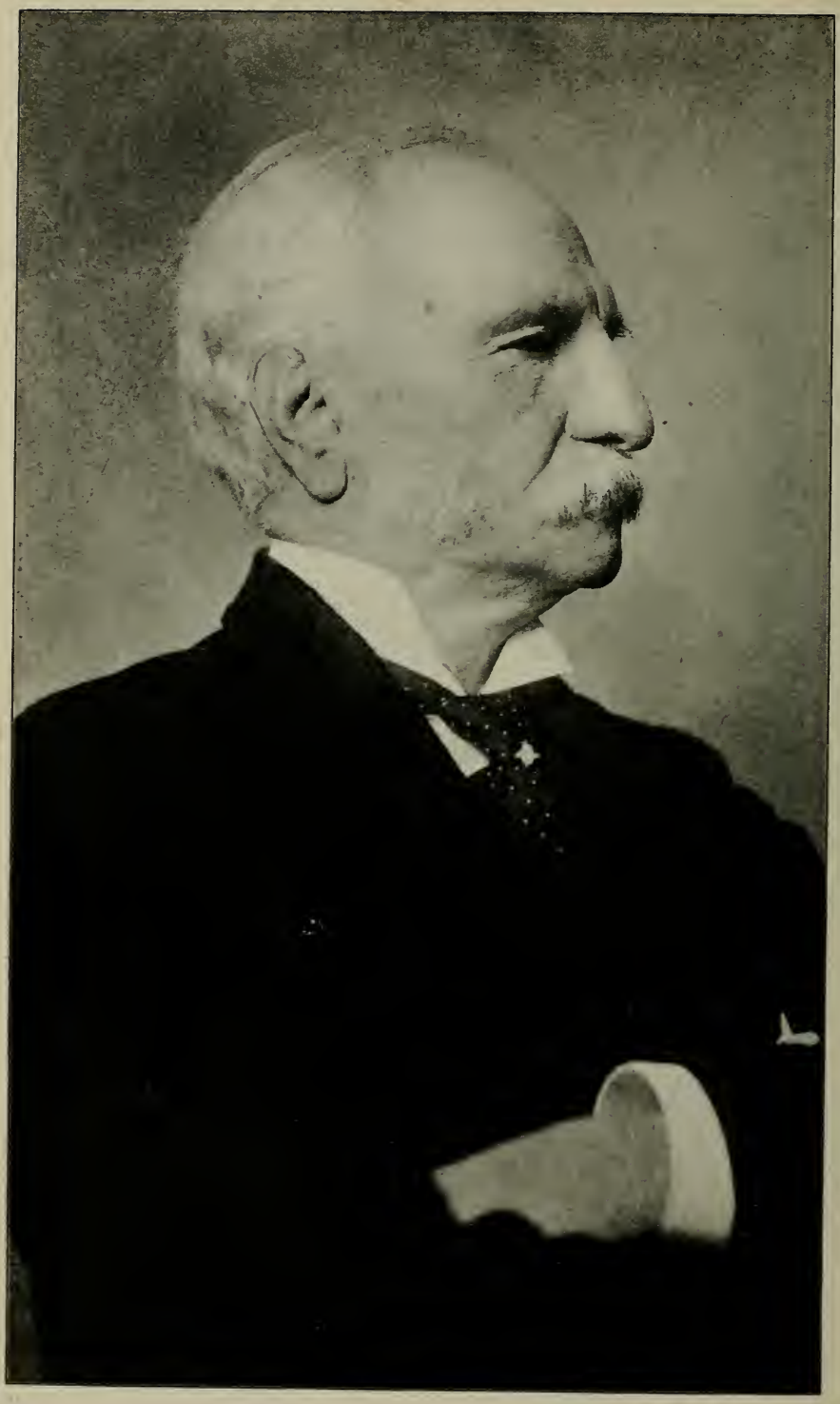
I have the honour to be, Sir,

Your obedient servant,

P. W. Ellis,

Chairman.

Niagara Falls, Ontario, July 27th, 1916.



THE LATE JOHN W. LANGMUIR.
Chairman Queen Victoria Niagara Falls Park Commission.

THIRTIETH ANNUAL REPORT

OF THE

Commissioners for the Queen Victoria Niagara Falls Park

To the Honourable LIEUTENANT-COLONEL J. S. HENDRIE, C.V.O.,

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

The Commissioners for the Queen Victoria Niagara Falls Park System submit herewith for the information of the Legislature the Thirtieth Annual Report covering details of administration for the fiscal year ending December 31st, 1915.

Before entering upon a résumé of the operations comprising the maintenance and improvement of the Park System, it is only fitting that some extended reference should be made to the passing away of the Chairman of the Board, the late Mr. John Woodburn Langmuir, on May 12th. As far back as 1878 the national preservation of the Falls of Niagara and the adjacent territory had been suggested by Lord Dufferin, and on the New York side by Governor Robertson, but it was not until 1880 that any definite action was taken. In this year the Provincial Legislature of Ontario conferred upon the Dominion Government authority to carry out the project in so far as lands under the jurisdiction of the Ontario Government were concerned. When, however, it appeared that the Federal authorities were not inclined to take advantage of the Provincial Act, the Legislature of Ontario in 1885 passed an Act for the preservation of the natural scenery about Niagara Falls, and appointed Sir Casimer Gzowski, Mr. John Woodburn Langmuir, and Mr. J. Grant MacDonald, Commissioners, with power to select lands and outline the beginning of what now comprises the Queen Victoria Niagara Falls Park System. After the selection of property and the arbitration proceedings necessary to obtain possession of the one hundred and fifty-four (154) acres of land enclosed in the original Queen Victoria Park at a cost of nearly one-half million dollars, the Queen Victoria Niagara Falls Park Act was passed in 1887, and Mr. Langmuir was retained on the Board charged with the administration of the Park. From the very commencement Mr. Langmuir took a keen interest in the Park scheme, and not only made himself conversant with the business administration, but became an intelligent critic of landscape design.

When in 1893 Sir Casimer Gzowski resigned as Chairman and member of the Park Commissioners, Mr. Langmuir was elevated to the head of the Board and filled that position until his death. Always active in any work upon which he was engaged the Chairmanship of the Board gave opportunities to bring Queen Victoria Park into the front rank of pleasure grounds visited by tourists,

and it may be said that this result was made possible by the independent thought and work of the late Chairman. Difficult as is park work usually, the beginning of this system was rendered unusually so, because the Provincial Legislature had made no provision for financial aid but proceeded on the assumption that the tolls and concessions would pay for the upkeep and development. When these sources of revenue failed to meet requirements and additional moneys had to be secured, it was under Mr. Langmuir's guidance that the various Power Companies' franchises were negotiated, and it was largely due to his forethought and keen business ability that the agreements under which the large rentals now enjoyed were entered into. When it is considered that the first agreement was made in 1892, and that power development on the Canadian side did not assume active form until 1901, it can readily be seen that the Commissioners of the early days were pioneers blazing an unknown trail, leading happily to splendid results exceeding their highest expectations. Mr. Langmuir gave of his services unstintingly, and laboured with indefatigable zeal in developing the Park System now recognized as one of the most important assets of the Province of Ontario and Dominion of Canada.

The Commissioners, convening at Niagara Falls on August 17th, 1915, took formal recognition of the passing away of Mr. Langmuir, the Chairman of the Board for nearly twenty-three years, and decided to erect a suitable memorial in permanent form to the man who was so largely responsible for the expansion and growth of the frontier parks along the Niagara River. His work will ever stand as a monument proclaiming more forcibly than mere words the worth of the man who directed the early policy of the Park in all of its larger aspects.

By Order-in-Council, dated June 1st, 1915, Mr. Philip William Ellis, a member of the Commission since 1905, was appointed to the Chairmanship, he having acted for some years as Vice-Chairman in the absence of Mr. Langmuir. Otherwise the personnel of the Board remains the same as at December 31st, 1914, including seven members.

A very pleasing event was the luncheon tendered by the Commissioners of the State Reservation at Niagara to the Lieutenant-Governor of New York State on August 17th, when the Queen Victoria Niagara Falls Park Commissioners were invited guests. Strange as it may seem, and notwithstanding the fact that the Commissioners were the offspring of the idea presented in the preservation of Niagara Falls internationally, the Boards had not hitherto met for joint discussion or social entertainment. It is believed that exchange of thought made possible by such gatherings would be beneficial to both bodies in the discharge of their respective duties, and it is hoped that many similar occasions will be taken advantage of.

Another year has passed under conditions created by the continental struggle in Europe following the declaration of war in the first part of August, 1914. Under such conditions, and with very uncertain prospects from the labour market, it was not considered prudent to outline or propose for immediate construction any of the larger schemes which have engaged the attention of the Commissioners, although several of them are most urgently needed. The estimates, therefore, upon capital account were reduced to very modest proportions, and not all of the items for which authority was given were proceeded with. The largest single work was the completion of the Niagara River Boulevard from the north limit of the Village of Bridgeburg to the ferry landing in Fort Erie. This work is referred to more extensively under its proper heading.

Hybrid Bedding Begonia, in centre. Raised in Park Greenhouses.

Queen Victoria Park.

The military guard established in Queen Victoria Park shortly after the declaration of war has been continued and augmented during the year until posts have now been placed from the head works of the Ontario Power Company to the Administration Building. The three bridges at Niagara Falls, Ontario, are also guarded, while a strong picket has been posted at Queenston Heights, both in the vicinity of Brock's Monument and on the bridge portal. The main encampment in Queen Victoria Park has been located immediately north of Jolly Cut upon the old cricket crease, and materially curtails the area available for public picnic parties. During the winter months of 1915 the whole guard was billetted in the Administration Building necessitating a number of changes and considerable expense.

One of the improvements that it was hoped might be undertaken in the immediate future was the construction of shops and barns adequate for the needs of the Park proper, but when it was found impossible to proceed with this work it became necessary to add a carpenter shop to the present plant. This has proved of considerable value and provides room during inclement weather, and for the storing of materials.

During the year the Canadian Niagara Power Company notified the Commissioners of its intention to install three additional units in its power house, already completed. These units when finished will make a total of ten generators, five of 10,000 horse-power capacity each, and five of 12,500 horse-power capacity each.

The privileges at Table Rock House and the Refectory in the Park were leased for the year 1914 to R. P. Slater for a fixed rental of $17,000, and in addition thereto five per cent. of the gross receipts. There was derived from this lease the sum of $19,891.68, but owing to war time conditions, the embargo on horse-drawn traffic across the Upper Steel Arch Bridge, and general depression throughout both Canada and the United States, the Lessee represented that it would be unfair to require a similar rental for the year 1915. Examination having established the contention of the Lessee, it was decided to allow him the same privileges to December 31st, 1915, for the sum of $12,000, or thirty per cent. of the gross receipts, whichever of these amounts appeared the more advantageous for the Commissioners. The receipts proved that thirty per cent. was the greater amount, and therefore, this was paid by the Lessee, the amount being $14,881.16, but $2,881.16 was not received until after the close of the fiscal year. The lease for 1915 was for a period of one year similar to the one for 1914, and this places the Commissioners in the position of being able to take over and operate the concessions at the end of any year. Owing to the disappointing returns for 1914, it was considered fair to allow the Lessee to operate for another year, and the full detail of receipts from all sources gives information for the future operation of this and other privileges.

Reference was made in the Twenty-sixth Annual Report under the heading of "Water Diversions" to the gradual but constant wear on the crest of the Horseshoe Falls, and more particularly in the central angle at a point which may be termed the "notch." Since 1911 several falls of rock have occurred at this apex of greatest wear, and in the last several years it has had a marked effect upon the levels of the water at the lower Hydro-Electric developments in Queen Victoria Park. It has been suggested that the question of more equitably distributing the water over the wetted perimeter of the Horseshoe Falls is one worthy of most

serious consideration. The fact that erosion is taking place is one of the known factors, but many other factors are unknown and require extensive study and some experimenting to learn full details of. It would appear that the time has come when the authorities on the Canadian and United States sides of the Niagara River should take up the matter actively with a view to effecting some remedy after the most careful study. Considerable time will require to be spent, and data gathered now rather than some years hence will forward the project by just that interval. If the main outlines of investigation were determined much of the detail work of tabulating facts could be proceeded with, and the technical staffs on both sides of the Niagara River could be used for this purpose.

Power Companies.

The large demand for electrical energy throughout towns and cities adjacent to Niagara Falls has now taxed the three Power Companies developing in Queen Victoria Park to the limit of their present capacities, and it appears certain that the near future will see two of these Corporations extending their facilities to the limit of the franchise agreements. The Canadian Niagara Power Company, transmitting practically all of its energy to New York State, has developed over 75,000 horse-power out of a total ultimate development of 100,000 electrical horse-power. The Ontario Power Company, supplying energy in both Ontario and New York State, has reached a capacity of over 163,000 horse-power out of a total authorized development of 180,000 electrical horse-power. The Electrical Development Company, supplying electrical energy in Ontario and a small amount to New York State, has reached its full franchise right of 125,000 electrical horse-power.

The negotiations for ending the dispute between the Commissioners and the Power Companies relative to additional rentals were carried on during the year, but have not yet resulted in a final agreement.

Outlying Parks.

The usual work on maintenance and some improvement was carried on at the outlying points, namely, Queenston Heights, Niagara Glen, Lundy's Lane Burying Ground, and the old fort grounds at Fort Erie. At Queenston the work of removing the undergrowth and dead wood on the escarpment side was vigorously proceeded with and progressed to the point where a considerable area is now practically free from the danger of fire. This popular picnic ground, frequented by tourist and day party alike, proved itself most attractive during the season. Unfortunately, however, on July 7th, an accident occurred to one of the International Railway Company's summer cars in descending the grade from Brock's Monument to the steamer landing. A heavily loaded suburban type of car became unmanageable and attained such speed that it failed to negotiate the last curve at the Niagara River bank, and overturned, crashing into a clump of trees. There were a number of fatalities and a great many people injured. The railway had been operated since 1892 without mishap other than minor accidents, notwithstanding the grades and curves necessary to descend from the upper to the lower plateaus. After a most searching enquiry by a coroner's jury, the cause of the accident was not disclosed, but no blame was attached to the car crew. Since the unfortunate occurrence the Ontario Railway and Municipal Board, having jurisdiction over the International Railway Company, has required the installa-

Skew Bridge, Usher's Creek, Niagara River Boulevard.

tion of an additional safety switch and other improvements which it is believed will render the recurrence of such a disaster impossible. The occurrence coupled with the large number of fatalities deterred many parties from coming to Queenston during the remainder of the season.

The lease of souvenir and photographic privileges at Queenston and the Whirlpool was given in 1914 to T. W. Midforth for the sum of $1,000 and ten per cent. of the gross receipts, realizing for the Commissioners the sum of $1,923,83, $1,000 paid in 1914 and $923.83 paid in 1915. Owing, however, to the poor season, partly as a result of the Queenston accident, and partly because of general conditions of depression, the same lease for 1915 was awarded on the basis of a fixed rental of $1,000 and five per cent. of the gross receipts taken in. The gross receipts, however, were so far below the average that the Commissioners accepted the fixed sum and $76.17 for the joint rental to the end of December, 1915.

Included in the Twenty-eighth Annual Report was the agreement with Spanish capitalists authorizing the construction of an aerial tramway across the Whirlpool from Colt's Point to Thompson's Point. From these two termini it was proposed to suspend cables on which would run a steel framed car hung from the underside and capable of carrying passengers to the centre and across the Whirlpool. This franchise was not proceeded with actively until 1915 when the company obtained the sanction of the Minister of Public Works, as required under agreement, to their plans and designs. After the approval was obtained construction operations were vigorously prosecuted, and it is expected the undertaking will be open for commercial operation in 1916. In order that the sides of the gorge might be interfered with as little as possible the machinery chambers at Colt's Point and Thompson's Point were both placed below the general surface of the ground, and it is found that the suspended cables do not materially interfere with the views of the river. The Company intend to co-operate with the Belt Line trip as well as secure visitors from the usual hack traffic.

Boulevard.

A considerable portion of the shrub planting at various points along the boulevard was undertaken in 1915, and many of them are now progressing so that a fair idea of the full treatment may be gained. Just as in the tree planting natural features along the route were taken advantage of, so in the finer finish nothing suggesting the extremely artificial has been allowed to intrude.

In 1914, authority was given by the Government to finish the boulevard roadway from the north limit of the Village of Bridgeburg to the ferry landing in Fort Erie, and it then remained for the Commissioners to negotiate with the two municipalities to secure definite agreements covering the proportions of cost as between the village authorities and the Park Board. After considerable difficulty this was arranged both with Bridgeburg and Fort Erie, and contracts were let for a concrete roadway eighteen (18) feet in width with macadam shoulders on either side three (3) feet wide for the entire length. This work was constructed during the summer and fall months, and now the route of the roadway is completed from Niagara Falls to the ferry landing in Fort Erie. The concrete type of roadway was adopted owing to the large amount of steel-tired traffic and the heavy wear that was to be expected through the two adjoining villages. It is believed that this type of construction will prove adequate for the traffic, although it is doubtful whether it would be satisfactory for the entire length of the roadway.

There are still a large number of improvements and betterments to be undertaken, and now that the main route is finished for traffic they may be proceeded with as means permit. Some of the drainage work will require to be supplemented and the road junctions will require to be macadamized to prevent earth from the side roads being tracked on to the macadam surface in the spring and fall seasons.

Receipts and Expenditures.

The balance of moneys in the bank at the end of 1914 was the sum of $108,773.32 with $1,000 additional in the Current Account. The receipts from all sources during the year amounted to $216,830.64, making a grand total of $325,603.96. The total of fixed and additional rentals from the three Power Companies amounted to $177,618.20. The sum of $4,776.25 was received from the municipalities of Bridgeburg and Fort Erie on account of the construction of the concrete roadway, and does not represent a receipt but a re-payment of moneys paid out by the Commissioners. It will be noted that the tolls from Brock's Monument are for the seven months ending August 1st, the amount being $666.60. At that date the monument was closed to visitors on the advice of the military authorities, thereby very considerably reducing the receipts. The amount taken in for the year 1914 was $1,742.10.

The block of four per cent. debentures authorized for boulevard purposes, and amounting to $65,000, was not disposed of.

The expenditure for Capital Account throughout the Park System amounted to $33,381.50, of which $24,699.55 was on account of roadway construction. The maintenance of the entire Park System amounted to $78,480.50, while interest on debentures required $32,646.49. Since the beginning of the Park in 1885, no payment had been made on account of the Sinking Fund required by the Statute to take care of the debenture indebtedness. The amount of money on hand, however, warranted the Commissioners in paying over to the Provincial Treasurer the sum of $100,000 on this account and accrued interest. The balance in the bank after all payments had been made was the sum of $81,095.47.

The special Savings Account deposited by the Electrical Development Company in 1903 now amounts to $33,631.96.

The report of the Park Superintendent appended hereto contains full details of the maintenance of the system for the year.

All of which is respectfully submitted.

P. W. Ellis, *Chairman.*
George H. Wilkes.
L. Clarke Raymond.
W. L. Doran.
L. H. Clarke.
J. D. Chaplin.
H. Y. Grant.

Niagara Falls, Ontario, July 25th, 1916.

FINANCIAL STATEMENT, 1915.

RECEIPTS.

Balance in Imperial Bank, January 1st, 1915		$108,773 32
Ontario Power Company, fixed rental	$30,000 00	
Ontario Power Company, additional rental	52,330 00	
Canadian Niagara Power Company, fixed rental	15,000 00	
Canadian Niagara Power Company, additional rental	39,938 20	
Electrical Development Company, fixed rental	15,000 00	
Electrical Development Company, additional rental	25,350 00	
R. P. Slater, additional rental, 1914	277 34	
R. P. Slater, fixed rental, 1915	12,000 00	
International Railway Company, rental	10,000 00	
Niagara Spanish Aerocar Company, rental	3,500 00	
Brock's Monument tolls to August 1st, 1915	666 60	
T. W. Midforth, additional rental, 1914	923 83	
T. W. Midforth, fixed rental, 1915	1,000 00	
T. W. Midforth, additional rental, 1915	76 17	
Wharf privileges	502 00	
Bridgeburg and Fort Erie proportions toward cost of Boulevard Extension	4,776 25	
Sundries	1,372 35	
Interest on daily bank balances	4,117,90	
		216,830 64
		$325,603 96

Guarantee deposits in accordance with agreements:		
Estudios Y Obras de Ingenieria	$5,000 00	
The J. C. McNamara Construction Company	2,000 00	
Balance in current account "Queen Victoria Niagara Falls Park" accountable warrant	$1,000 00	

EXPENDITURES, 1915.

CAPITAL ACCOUNT:		
Queen Victoria Park:		
Equipment for Park system	$723 15	
Trees and shrubs	524 27	
Carpenter house	495 16	
Parapet wall (1914)	447 28	
Dufferin Islands improvements	424 93	
Light and telephone conduit (offices)	395 32	
Office equipment	330 77	
Brick pavement extension	330 21	
Drainage and water	71 60	
Improvements along escarpment	36 32	
Improvements, Administration Building	10 33	
		$3,789 34
Queenston:		
Fence along cliff	$118 48	
General improvements	49 10	
		167 58
Niagara Glen:		
General improvements	$228 73	
		228 73

Niagara River Boulevard:		
Road construction (Section No. 5)	$24,699 55	
Grading, draining and planting	2,907 69	
Lands and moving buildings	714 35	
Construction of road intersections	270 16	
Riprap construction	60 50	
Permanent surfacing of roadway	23 35	
		28,675 60
Lundy's Lane Burying Ground:		
Trees and planting	$20 25	
		20 25
Table Rock House plans	$500 00	
		500 00
MAINTENANCE ACCOUNT:		
Administration:		
Superintendent and staff	$13,908 00	
Office expenses, supplies, postage, etc.	1,152 55	
" " travelling	595 61	
Commissioner's expenses	149 70	
		15,805 86
Guards and Caretakers:		
Queen Victoria Park	$6,107 00	
Queenston	960 00	
Niagara Glen	660 00	
Lundy's Lane	622 39	
Boulevard	.....	
Fort Erie	438 00	
Whirlpool	181 50	
		8,968 89
Upkeep:		
Queen Victoria Park	$32,131 44	
Queenston	2,487 28	
Niagara Glen	542 20	
Whirlpool	95 08	
River Road, Niagara Falls	1,087 36	
Lundy's Lane	694 48	
Niagara River Boulevard	15,358 27	
Fort Erie	1 00	
		52,397 11
Miscellaneous:		
Insurance	$621 64	
Legal	680 00	
Expert advice	7 00	
		1,308 64
Interest on debentures		32,646 49
Sinking fund		100,000 00
BALANCE IN BANK, DECEMBER 31ST 1915		81,095 47
		$325,603 96

Statement Showing Amount of Sinking Fund and the Accrued Interest at 3%, Compounded Half-Yearly, from July 1st, 1887, to June 30th, 1915.

	Debentures.	Date of Issue.	Sinking Fund.	Interest.	Total.
Issue No. 1	$525,000	July 1st, 1887	$147,000	$80,883 00	
Issue No. 2	75,000	July 1st, 1894	15,700	5,976 03	
Issue No. 3	100,000	July 1st, 1908	7,000	732 67	
Issue No. 4	200,000	July 1st, 1910	10,000	717 39	
			$179,700	$88,309 09	$268,009 09
September 15th, 1915 payment on account					$100,000 00
Balance due					$168,009 09

STATEMENT OF DEBENTURE INDEBTEDNESS AS AT DECEMBER 31ST, 1915.

	Authorized.	Outstanding.	Interest Rate.	Date of Maturity.
Issue of 1887	$525,000 00	$525,000 00	4%	July 2nd, 1927
Issue of 1894	75,000 00	75,000 00	4%	July 2nd, 1927
Issue of 1908	100,000 00	100,000 00	3½%	July 2nd, 1927
Issue of 1909	200,000 00	135,000 00	4%	July 2nd, 1927

SPECIAL SAVINGS ACCOUNT, 1903-1915.

For maintaining water levels at intake of Canadian Niagara Power Company and International Railway Company:

1903—January 31st, deposited	$25,000 00
1905—December 30th, interest to date	2,288 41
	$27,288 41
Less cost of submerged dam	2,189 32
	$25,099 09
1915—November 1st, interest to date	8,532 87
	$33,631 96

REPORT OF PARK SUPERINTENDENT.

To the Commissioners for the Queen Victoria Niagara Falls Park.

GENTLEMEN,—Herewith I submit for consideration my eighth annual report detailing the operations and works undertaken in the maintenance and improvement of the Queen Victoria Niagara Falls Park System for the fiscal year closing December 31st, 1915.

GENERAL.

The only works of considerable moment entered upon and executed during the year were the building of the southerly extremity of the Niagara River Boulevard and the continuance of the planting of trees and shrubs along this parkway. Upon these works were spent $24,699.55 and $2,907.69 respectively. All of the remaining improvements paid for out of Capital Account include small sums totalling for Queen Victoria Park, $3,789.34, for Queenston, $167.58, for Niagara Glen, $228.73, for the Niagara River Boulevard, $1,068.36, for Lundy's Lane Burying Ground, $20.25, and professional services in connection with Table Rock House plans, $500.00.

Upon Maintenance Account, general administration cost $15,805.86, guards and caretakers, $8,968.89, general upkeep, $52,397.11, miscellaneous items, $1,308.64, interest on debentures, $32,646.49, and a first payment upon Sinking Fund Account, $100,000.

QUEEN VICTORIA PARK.

On the outer driveway forming the elbow around the Dufferin Islands channel new tree growth was planted on all of the areas sufficiently wide between the carriage drive and the water's edge, even extending down the rocky side slope to the water itself. Upon the islands much of the dead standing timber was removed, although some sticks were left where they form supports for the beautiful vines which flourish so freely in this part of the Park. The effect of the removals will be to improve the remaining growth and assist in establishing new young trees to take the place of the older ones. The wood removed was used at the greenhouse and some quantities given to the soldiers during the winter months.

At the area used for shop and yard purposes immediately south of Jolly Cut or Robinson Street, and surrounded by the herbaceous garden an addition was made to the outlay by erecting a separate carpenter shop. This will provide for that employee during wet weather, and also include storage facilities for lumber not immediately needed. It is hoped that the day is not far distant when the whole labour centre problem will receive attention, and probably be removed to a more suitable location in the Park where increased facilities may be secured. For the carpenter some light mill machinery would be of inestimable value, both reducing the time required to obtain small articles and cheapening the cost of production. It will undoubtedly make for efficiency when all of the shops are properly planned and built.

The ice conditions prevailing during the winter of 1914-15 cost the Park a considerable amount of money to keep the roads and paths open for traffic. During January some $640 was spent on this work alone in the vicinity of the Horseshoe Falls, and for February the sum of $450 was required. This is a condition over

Tree Surgery—Note the expansion joints and chain. Queen Victoria Park.

which no control may be exercised, because the spray follows the prevailing direction of the wind, and it is simply a case of taking care of whatever amount of ice accumulates upon the roads and paths.

During all of the fall and winter months the larger and more important trees were taken in hand and carefully pruned. Where decay was creeping in, the cavities were filled with concrete according to well accepted methods now put into effect on all prominent Park Systems. It must be pointed out, however, that our facilities for this work are far from adequate to cope with the situation and many specimen trees had to be left entirely to their natural powers of resistance instead of receiving intelligent treatment. When one considers the number of individual trees in Queen Victoria Park and then forms an estimate of the much larger number throughout the System, it must be evident that one man and a helper are merely scratching the surface of this very interesting and important work.

The lawns were subjected to a coating of manure as in previous years, new areas being selected for treatment. Owing to the extremely wet season no burning of the grass was evidenced, but increased work was required to take care of grass cutting.

In the northerly portion of the Park proper the drainage system was supplemented by a considerable length of under drainage. Much more will require to be done in this respect, and furthermore the main sewer system, which up to the present has discharged over the edge of the cliff, must be intercepted and probably pass into the city sewer system. A great deal is now being done to force the large and small municipalities along the Niagara River to provide for sewage disposal by scientific tanking systems so that the effluent only returns to the fresh water stream, and it can scarcely be expected that Queen Victoria Park can escape this solution of the sanitary disposal of wastes.

The season of 1915 was the first one showing a considerable area given over to rose garden display, and it is not too much to say that the new feature created a most favourable impression and brought high praise from all visitors. It is expected that next year will see these beds much improved and the collection largely increased.

The early spring days opened up very quickly into extremely warm weather starting the sap in the trees and creating general summer conditions as far as evaporation was concerned. Immediately succeeding this period colder weather ensued and resulted at Niagara Falls and over a considerable area of the continent in scorching all of the conifers. At first it appeared that many of the specimen trees would be killed outright and the poor condition seemed to warrant their immediate removal. Fortunately, however, the tendency to do this was resisted and practically all of them have overcome the severe weather conditions and are restored almost to a normal state.

It has been pointed out heretofore that a proper nursery would be of inestimable value to the Park System and reduce the cost of tree and shrub planting. Such an area might be procured in close proximity to Queen Victoria Park, or at some point along the boulevard, and then the system would be independent for this work. Not only so, but our finer material might be imported, planted, and re-planted, thus securing hardy specimens, and types most favoured might be procured in large quantities.

At the opening of spring, the military guard, increased from time to time since August, 1914, had to secure permanent summer quarters, and an encamp-

ment was chosen at the Park cricket crease, not lately used. Drainage was supplied connecting with the Park System, and water secured from the City main in front of the camp. This area will require to be completely renewed after the occupation has ceased.

In the rear of the Administration Building all of the overhead wiring construction for telephone, light and power was placed underground, thereby improving the appearance of the westerly side of the building by removing unsightly poles and wires. It is expected that the telephone system will also be placed underground as far as the Park shops. The Administration Building itself, constructed in the upper stories entirely of wood, is being severely tested by spray and hot sun conditions, and in many of the verandah posts dry rot is appearing. Some of the worst of this has now been taken care of in steel construction, which will prevent its recurrence.

In the vicinity of the greenhouses and Electrical Development Company some improvement was put into effect by making regular paths for interconnection between the buildings, and the formal flower plots in front of the Power House were sodded instead of being maintained as herbaceous beds.

Considerable repairs were necessary to the sewerage system in the vicinity of Table Rock House bringing to notice again the necessity for a main intercepting sewer.

A large amount of repair work had to be undertaken on the two main pavilions north of the Administration Building. Part of the roofs had to be renewed, and at the northerly one a complete new floor was put in.

The Commissioners' quarters were partially renovated and restored.

It is found that the silting of the Dufferin Islands channel is now taking place very rapidly owing to the still water caused by the series of weirs from the inlets toward the out fall into the Niagara River. Much of the water, particularly in the spring season, is heavily charged with clay deposits, which have an opportunity to settle when still water is encountered. The weirs in many places have been undermined and have fallen in not being able to withstand the water pressure. All of this work will require to be put under way in the spring before the swimming pool can be opened with safety.

The spring water supply is obtained practically altogether at the foot of the escarpment at various points where springs come to the surface. Prior to the occupation by private owners of the lands adjacent to the Park, this was a safe source of supply, but gradually as more dwellings have been erected some pollution from time to time has been noted. In order to rectify this situation the gathering basins have been surrounded by heavy belts of sand through which the water must filter before it can be taken into the pipe system.

Planting of young specimen trees in the vicinity of Rambler's Rest and Inspiration Point was undertaken and the areas around the shelters completely redesigned. The effect of the sharp lines of the buildings will be greatly reduced as the trees develop.

The spring and autumn flower displays at the greenhouses were even more successful than usual. In the early months of the year the Calceolaria exhibition completely filled the two northern ranges and brought visitors from not only the immediate vicinity but from many miles. Likewise the chrysanthemums in the fall were greatly admired and praised. Probably a larger number of varieties was exhibited than any display in the Niagara district.

It was expected that the brick pavement would be extended from its southern terminus at the Horseshoe Falls to the intake of the International Railway Com-

Boyer's Creek Bridge, Niagara River Boulevard.

pany, but owing to the lack of labour and the number of small works undertaken it was found impossible to proceed with this improvement. However, the brick was purchased and is ready for the construction.

Queenston.

All through the winter months the removal of dead and diseased tree growth along the escarpment side was proceeded with as in the previous year, and it may now be stated that the danger from fire is largely eliminated. The immediate effect upon the remaining trees is making itself evident even to the casual observer.

The interior of Brock's Monument was treated to a cement wash, and the gun carriages flanking the monument were renewed in concrete construction. These large and massive sides had formerly been of oak and the exact pattern was copied in cement work, the exterior surfaces being painted as though they were wood. These will be permanent for many years, having been reinforced to take care of expansion and contraction.

The guard rail on the main road to Queenston was continued to the foot of the escarpment, thus reducing the danger to vehicles ascending and descending the hill.

Large numbers of evergreens were planted at the old main carriage entrance, and also at the westerly pavilion.

Perhaps the most unfortunate occurrence connected with Queenston Heights was the electric railway accident of July 7th. A heavily loaded car of Sunday School picnickers from Toronto gained speed going down the heavy inclines of the International Railway Company and became unmanageable as it approached the curve immediately above Queenston wharf. Crashing over the embankment side, the roof of the car collapsing under contact with heavy trees, a number of people were killed outright and many more seriously injured. The immediate cause of the accident was not determined even after the most searching investigation. New and improved safety devices have been installed to make the line entirely safe. The effect of the accident will doubtless wear off in time, but for the present it will deter many people from coming to the Heights.

Niagara Glen.

Considerable reconstruction work was undertaken at Niagara Glen in the renewing of rustic seats and in the building of additional ones. During the winter large quantities of cedar stakes from dead timber were made for use in tree planting on the whole of the Park System.

Much of the main pathway from the foot of the escarpment stairs to the water's edge was reconstructed, and the grades reduced by adding series of steps at intervals. Two additional lavatories were added, being constructed largely with the assistance of the usual help.

The upper level adjoining the electric railway tracks, both north and south of Niagara Glen entrance, was planted with trees indigenous to the vicinity, and if a proper entrance building were now constructed many people would be induced to see the Glen and appreciate its beauties. Perhaps no area along the Niagara frontier contains so much of interest to the tourist, and yet but a mere scattering of persons go through it.

Fort Erie, Lundy's Lane, and Butler's Burying Ground.

Only the works of maintenance were carried on at the above-mentioned points, and practically no work was done at Butler's Burying Ground. The cemetery at Lundy's Lane, however, was kept up to the usual standard, and the care being exercised there is worth all of the money spent, particularly when it is considered that many of the brave men of one hundred years ago sleep on its heights.

Niagara River Boulevard.

The work of removing the fruit trees on lands taken over by the Commissioners was completed during 1915, and the space occupied by orchards has been taken by specimen trees. All of the houses have been removed with the exception of two, one of which has not been secured up to the present.

Much miscellaneous grading and planting was performed between Chippawa and Bridgeburg, particularly on small areas where for various reasons it could not proceed during the early years of the construction period. In the vicinity of the bridges at Usher's Creek, Black Creek, Boyer's Creek, planting was resorted to to harmonize with these structures.

The maintenance of the roadway with bituminous treatment was carried on throughout the summer season and the gutters were reshaped, while grades were increased where required for drainage purposes.

Several of the main roadway intersections were macadamized, and when all of them are completed much of the clay brought on to the roadway through wagon traffic will be confined to these short pieces of drive.

The main work on the boulevard was the construction of nearly one and three-quarter miles of concrete roadway through the Villages of Bridgeburg and Fort Erie. The contract through the Village of Bridgeburg was let in the latter part of the fall of 1914, and some of the grading was finished before winter closed down the work. In April, 1915, grading operations were resumed and the work carried on continuously until the completion in October. The type of road selected for this southerly terminus of the frontier road from Niagara Falls to Fort Erie was concrete built according to the latest standard practice. The width of roadway is eighteen (18) feet with three (3) foot macadam shoulders on either side draining to the gutters, which have outlets at the low points of the grade emptying into the Niagara River. Regular expansion joints were placed at intervals of thirty (30) feet, and upon new fill the concrete was reinforced. The sub-grade was made horizontal in cross section, the crown to the pavement being made by increasing the thickness at the centre two (2) inches, the outside thickness being six (6) inches. To commence the work water-washed gravel from the bed of the Niagara River was used, but owing to difficulties encountered in the separation of the fine and coarse aggregate this was abandoned after twelve hundred and sixty (1,260) lineal feet had been laid. From then on crushed stone was used with pit sand. In the vicinity of the International bridge three hundred (300) feet of macadam construction was placed to allow of a straightening out of the route when the bridge abutment is removed from the Chain Reserve. In the vicinity of the ferry landing in Fort Erie the road was widened in concrete to forty (40) feet for the purpose of taking care of the additional traffic and to provide for a vehicle stand, if that is necessary.

Respectfully submitted,

John H. Jackson,

Niagara Falls, Ontario. July 25th, 1916. *Superintendent.*

Bituminous covered Macadam, Niagara River Boulevard.

Decorative planting, Baker's Creek Bridge, Niagara River Boulevard.

REPORT OF CHIEF GARDENER.

To the Superintendent of the Queen Victoria Niagara Falls Park System.

DEAR SIR,—The report submitted herewith is that of the chief operations undertaken in the Horticultural Department during the year 1915.

NIAGARA RIVER BOULEVARD.

The planting of the Niagara River Boulevard was perhaps the chief work of the year. In previous years attention had been given almost wholly to the planting of trees, consequently it became imperative to plant large numbers of shrubs to bring the planting to an advanced stage. The spring and fall planting seasons were alike favourable; much progress was, therefore, made. Native shrubs were alone used, and these in conjunction with the native trees and other features should in time result in a natural landscape.

The summer's abnormal rainfall materially reduced the labour of watering the trees and shrubs. Only on two occasions was this work necessary. The humidity of the air and the moist condition of the soil were so favourable that few of the newly planted subjects died. The plantations generally made excellent growth.

On the night of May 27th a severe frost damaged the leaves and young growths of many trees. The planes, elms, oaks, and ashes chiefly suffered. They all, however, with the exception of a few planes recuperated. The occurrence revealed a fact of some importance, namely, that the native plane (*Platanus occidentalis*) is very easily damaged by late frosts, and that it does not readily recover.

The trees planted during previous years in dynamited holes on the hard clay sections made good growth. Remarkable, perhaps when we consider that many in undynamited holes died on these sections. The healthy condition of foliage and vigour of root action evidenced good drainage and soil aeration.

The bridges, undoubtedly attractive in themselves, were given a setting of trees and shrubs, thus enhancing and defining their approaches. The banks of the creeks which they span were likewise beautified, this tending to subdue any artificiality.

It affords satisfaction to report at this early stage that the general effect of the arrangement of trees and shrubs is of a pleasing nature. The informal character of the work has to some extent become asserted. The groupings have along the older sections attained an age of six years, and are not discordant in any way.

Apart from the planting operations another important phase of landscape improvement received more than passing attention, namely, the removal of undesirable growth along the river front. This is in order to open vistas to the river and distant shore line, thus making it possible for the occupants of swiftly moving motors to enjoy the scene.

Considerable planting was done in the southerly portion of the Park specifically in the area between the railroad tracks and the river, and extending from the Falls to the Canadian Niagara Power Company's Generating Station. The date of planting was May 15th, at which time the trees had leafed out considerably. These trees were lifted with good root systems. Later in the month they were, however, completely defoliated by frost, which resulted in the loss of a few.

In the Island pond the water lilies planted four years ago seeded during the intervening summers and dozens of seedlings have appeared as a result. These plants are vigorous and apparently quite hardy. The variety, however, cannot be determined until they flower. The pond is fed by natural springs, and its possibilities as an aquatic garden cannot be overestimated. As it is located in a suitable position its development as such should be considered. A beautiful cascade effect could be created were a four-inch pipe diverted from the water main, as the contour of the slopes at the rear of the pool lend themselves admirably to this development.

The new herbaceous garden proved attractive from June until October. Many of the borders had attained an appearance of maturity, and these in conjunction with the rose borders, which are also enclosed in the area, aroused the admiration of all who visited the garden.

At the greenhouses the necessary herbaceous plants and many shrubs were propagated for Park use. The propagation of the latter is a new feature, and will enable a better selection of native material to be made. All subjects were planted out in neat nursery rows. The nursery area, however, was too small to accommodate even the stock necessary to replace the ordinary depletion. A small and previously uncultivated area about one-fourth of an acre was added in which, when cleared of debris, were planted many tender bedding plants, and those useful for stock purposes. This area in conjunction with the old was enclosed by means of a privet hedge planted during the fall.

At Dufferin Islands during winter work was resumed removing dead trees from the islands, and from the surrounding escarpment. Moss-grown logs or other objects of beauty were not molested. Recently fallen trees, and much dead standing timber were, however, cleared away. The wisdom of this practice in previous years is now evident. The young trees and undergrowth, freed of the dead encumbering mass, have made remarkable growth, and danger of fire has been minimized. On the steep banks of the lagoon around the islands, and on the area between these and the driveway many shade trees were planted. Near the bath houses a group was placed so as to protect the bathers from the sun, and proved a welcome feature, as previously no shade existed at this point. As the area generally through this section is composed of clay over a rock fill, much soil had to be hauled for planting purposes.

At the Queenston Heights Park the principal work was that of replanting certain small areas with red and white cedars. For this purpose young trees were obtained from the thickly planted areas. A vigorous growth is now rapidly covering the scars on the landscape.

The hard and soft maples arranged in formal lines around the recreation ground and along the driveways were pruned. This work resulted in uniformity of shape, and a better appearance. As these trees grow in a very exposed position, they were more or less inclined in a leeward direction. This condition was remedied in the worst cases by cutting a trench on the windward side, pulling the tree upright with block and pulley, and securing it by means of a thin wire cable.

To ensure safety from fire as far as possible, all dead inflammable underbrush was removed from the escarpment. This work, like that at the Dufferin Islands, was extremely essential. The area already indicates improvement.

At the Niagara Glen, as a probable result of fires in past years, many dead trees are evident and may easily be distinguished from the cars on the Inter-

In the Rose Garden, Queen Victoria Park.

View from Baker's Creek Bridge, Niagara River Boulevard.

national Railway. This condition caused some little trouble in that occasionally whole trees or portions fell on the walks. As far as possible all objects of danger were removed; other natural features were, however, unmolested.

The main walk leading directly to the river was re-surfaced, and put into such condition as to facilitate the access of the public to this point and to the shelters and pavilions.

The mound bearing the name "Niagara Glen," was removed from the upper plateau at the entrance. The area was graded, and by the addition of groupings of trees and shrubs restored to a fairly natural condition.

Respectfully submitted,

H. J. Moore,
Chief Gardener.

Niagara Falls, Ontario, July 25th, 1916.

Concrete Pavement, Niagara River Boulevard.

Copy of an Order-in-Council approved by His Honour the Lieutenant-Governor, the 1st day of June, A.D. 1915.

Upon the recommendation of the Honourable the Minister of Public Works, the Committee of Council advise that Philip William Ellis, Esquire, of the City of Toronto, a member of the Board of Commissioners for the Queen Victoria Niagara Falls Park, be appointed Chairman of the said Board in the room and stead of John Woodburn Langmuir, deceased.

Certified.

J. Lonsdale Capréol,
Clerk, Executive Council.

BY-LAW to grant to the Commissioners of the Queen Victoria Niagara Falls Park that part of the River Road known as Niagara Street lying between the northerly and southerly boundaries of the Village of Bridgeburg.

WHEREAS the Commissioners have requested the Council to grant to them the lands or road particularly described as the Chain Reserve or Niagara Street from Bowen Road, the northerly limit of the Village of Bridgeburg, to the Gilmore Road, the southerly limit of said Village, to be used for continuing the Boulevard now being constructed by the said Commissioners along the Niagara River, and it is deemed in the interests of the citizens in order to secure a good road over the said lands to convey said lands to the Commissioners for the considerations set forth in and by Indenture and Agreement a form of which is Schedule A. to this by-law and to enter into the covenants and agreements set out in the said schedule.

Therefore the Municipal Council of the Village of Bridgeburg enacts as follows:

It shall be lawful for the Reeve of the said Municipality, and he is hereby authorized and instructed to sign an Indenture and Agreement in duplicate in the form of Schedule A. to this by-law, and the Clerk of the said Municipality is hereby authorized and instructed to attach the seal of the said Municipality to the said Indenture and Agreement and when so signed and sealed to deliver to the said Commissioners.

That this By-law shall take effect on the passing thereof.

Read a third time and passed in Council this 29th day of October, 1914.

(Seal)

J. R. Mencke, M.D.,
Reeve.

R. A. Land,
Clerk.

THIS is the form of Indenture and Agreement Schedule A. to By-law No. 332 of the Village of Bridgeburg hereto prefixed.

THIS INDENTURE made the 29th day of October, one thousand nine hundred and fourteen.

IN PURSUANCE OF THE SHORT FORMS OF CONVEYANCES ACT.

BETWEEN:

THE MUNICIPAL CORPORATION OF THE VILLAGE OF BRIDGEBURG, hereinafter called the Corporation,

Of the First Part.

—and—

THE COMMISSIONERS OF THE QUEEN VICTORIA NIAGARA FALLS PARK, hereinafter called the Commissioners,

Of the Second Part.

WHEREAS the Commissioners desire to complete the Boulevard and road along the Niagara River between Niagara Falls and Bridgeburg and the lands hereinafter described form part of the River Road and are necessary for the purposes of said Boulevard.

AND WHEREAS the Corporation has agreed to convey all its right, title and interest in and to the said lands to the Commissioners on the conditions and subject to the agreements hereinafter set forth.

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the premises and of the contract and agreements herein contained the said Corporation doth grant unto the said Commissioners that certain parcel or tract of land which may be more particularly described as the Chain Reserve or Niagara Street from Bowen Road, the northerly limit of the Village of Bridgeburg, to the Gilmore Road, the southerly limit of said Village. (5,535 feet.)

The Commissioners agree to construct a permanent road of about twenty-four feet in width on the said Chain Reserve from the northerly limit of the said Village to the said southerly limit thereof according to a specification at the time of the execution thereof which specification is signed by the Reeve of the Corporation and the Superintendent of the Queen Victoria Niagara Falls Park.

The Commissioners further agree to keep the said road in a good state of repair for all time hereafter.

The Corporation covenants and agrees with the Commissioners that it will pay to the Commissioners thirty-five per cent. of the cost of the said road, said cost to be payable, thirty-five per cent. of the amount expended by the Commissioners in the preceding month on the 15th of each succeeding month until the construction of the road is completed, and that the certificates under the hand of the Chairman (or other person authorized by the Commissioners to issue such certificates) of the amount of said expenditures shall be by it accepted as conclusive evidence of the amounts so expended.

The Corporation further covenants and agrees that it will pay to the Commissioners before the 15th day of January in each year one-half of the amount expended by the Commissioners in the preceding year for repairing the said road. A certificate under the hand of the Chairman of the Commissioners shall be accepted by the Corporation as conclusive evidence of the amount so expended.

The said Corporation covenants with the said Commissioners that it has the right to convey the said lands to the said Commissioners notwithstanding any act of the said Corporation.

And that the said Commissioners shall have quiet possession of the said lands free from all encumbrances.

And the said Corporation covenants with the said Commissioners that it will execute such further assurances of the said lands as may be requisite.

And the said Corporation covenants with the said Commissioners that it has done no act to incumber the said lands.

And the said Corporation releases to the said Commissioners all its claims upon the said lands.

IN WITNESS WHEREOF the parties hereto have hereunto affixed their respective corporate seals attested under the hands of their respective proper officers.

Specifications for Continuing the Niagara River Boulevard Through the Village of Bridgeburg and the Maintaining of the Same.

1. The permanent roadway shall be continued from its present terminus at the Bowen Road along the Chain Reserve or Niagara Street to the Gilmore Road, a distance of 5,535 feet.

2. The construction shall consist of a concrete pavement eighteen (18) feet in width with macadam shoulders three (3) feet in width on either side, except for a distance of three hundred (300) feet between Courtwright Street and Bridge Street where the whole width of twenty-four (24) feet shall be of standard macadam with Telford base.

3. The concrete pavement shall be eight (8) inches in depth at the centre and six (6) inches in depth at the sides, laid according to the latest approved practice with armoured expansion joints, and the macadam shoulders are to be rolled into place for the protection of the two sides of the concrete.

4. The whole width of twenty-four (24) feet is to be maintained under the supervision of the Queen Victoria Niagara Falls Park Commission as a first class highway for the purpose of all public traffic which may lawfully pass over and along the same.

5. The location of all sidewalks and of all sewers and receivers, and of all gas pipes and water pipes, lamp posts and hydrants, and of all telegraph or other poles, and of all permanent works hereafter desired or authorized by the Council of the Village of Bridgeburg to be constructed on any part of the Chain Reserve or Niagara Street conveyed to the Commissioners shall be subject to their approval, and no person shall open a trench for any purpose, or dig into or take up any part of the said Chain Reserve without a permit from the Commissioners. The person to whom such permit shall be granted shall complete the work within the time to be specified in said permit, and shall do the work and refill and replace in a substantial and workmanlike manner all material disturbed by him and leave the street or place in as good a condition as it was before such work was begun. The execution of all work within the limits of the said street as hereby defined which shall have been approved by the Commissioners shall be subject to the direction of the Park Superintendent. The permit provided for in this section shall be issued by the Superintendent upon an undertaking to properly restore the disturbed area.

6. Every person who shall receive a permit to open a trench in the said street shall at all times properly guard and protect the same so that persons driving or passing along the roadway or sidewalk shall not be liable to meet with accident.

7. No permit shall be granted for the excavation or disturbance of any part of the twenty-four (24) foot width of roadway, but such excavation as may be required will be performed by the Queen Victoria Niagara Falls Park Commission at the expense of the person or corporation requiring the same and after a satisfactory deposit for such work shall have been made to the said Commission.

8. No debris or rubbish of any kind shall be deposited on the said street.

THE CORPORATION OF THE VILLAGE OF BRIDGEBURG.

J. R. MENCKE, M.D.,
Reeve.

(Seal)

THE COMMISSIONERS FOR THE QUEEN VICTORIA NIAGARA FALLS PARK SYSTEM.

JOHN H. JACKSON,
Superintendent.

THIS INDENTURE made the 29th day of October, one thousand nine hundred and fourteen.

IN PURSUANCE OF THE SHORT FORMS OF CONVEYANCES ACT.

BETWEEN:

THE MUNICIPAL CORPORATION OF THE VILLAGE OF BRIDGEBURG, hereinafter called the Corporation,

Of the First Part,

—and—

THE COMMISSIONERS OF THE QUEEN VICTORIA NIAGARA FALLS PARK, hereinafter called the Commissioners,

Of the Second Part.

WHEREAS the Commissioners desire to complete the Boulevard and road along the Niagara River between Niagara Falls and Bridgeburg and the lands hereinafter described form part of the River Road and are necessary for the purposes of said Boulevard.

AND WHEREAS the Corporation has agreed to convey all its right, title and interest in and to the said lands to the Commissioners on the conditions and subject to the agreements hereinafter set forth.

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the premises and of the contract and agreements herein contained the said Corporation doth grant unto the said Commissioners that certain parcel or tract of land which may be more particularly described as the Chain Reserve or Niagara Street from Bowen Road, the northerly limit of the Village of Bridgeburg, to the Gilmore Road, the southerly limit of said Village.

The Commissioners agree to construct a permanent road of about twenty-four feet in width on the said Chain Reserve from the northerly limit of the

said Village to the said southerly limit thereof according to a specification at the time of the execution thereof which specification is signed by the Reeve of the Corporation and the Superintendent of the Queen Victoria Niagara Falls Park.

The Commissioners further agree to keep the said road in a good state of repair for all time hereafter.

The Corporation covenants and agrees with the Commissioners that it will pay to the Commissioners thirty-five per cent. of the cost of the said road, said cost to be payable, thirty-five per cent. of the amount expended by the Commissioners in the preceding month on the 15th of each succeeding month until the construction of the road is completed, and that the certificates under the hand of the Chairman (or other person authorized by the Commissioners to issue such certificates) of the amount of said expenditures shall be by it accepted as conclusive evidence of the amounts so expended.

The Corporation further covenants and agrees that it will pay to the Commissioners before the 15th day of January in each year one-half of the amount expended by the Commissioners in the preceding year for repairing the said road. A certificate under the hand of the Chairman of the Commissioners shall be accepted by the Corporation as conclusive evidence of the amount so expended.

The said Corporation covenants with the said Commissioners that it has the right to convey the said lands to the said Commissioners notwithstanding any act of the said Corporation.

And that the said Commissioners shall have quiet possession of the said lands free from all encumbrances.

And the said Corporation covenants with the said Commissioners that it will execute such further assurances of the said lands as may be requisite.

And the said Corporation covenants with the said Commissioners that it has done no act to incumber the said lands.

And the said Corporation releases to the said Commissioners all its claims upon the said lands.

IN WITNESS WHEREOF the parties hereto have hereunto affixed their respective corporate seals attested under the hands of their respective proper officers.

J. R. Mencke, M.D.,
Reeve.

(Seal)

R. A. Land,
Clerk.

Queen Victoria Niagara Falls Park Commissioners.

J. W. Langmuir,
Chairman.

(Seal)

THIS INDENTURE made the first day of November one thousand nine hundred and fourteen.

IN PURSUANCE OF THE ACT RESPECTING SHORT FORMS OF LEASES.

BETWEEN:

THE COMMISSIONERS OF THE QUEEN VICTORIA NIAGARA FALLS PARK, hereinafter called the Lessors,

Of the First Part,

THE NIAGARA SPANISH AEROCAR COMPANY, LIMITED, hereinafter called the Lessees,

Of the Second Part,

—and—

ESTUDIOS Y OBRAS DE INGENIERIA, a limited liability Company organized under the laws of Spain having its principal place of business at Bilbao, Spain, hereinafter called the Company,

Of the Third Part.

WHEREAS the Lessees have applied to the Lessors for permission to construct and operate an aerial tramway extending across the Whirlpool from a location at or near Colt's Point on the west bank of the Niagara River to a location at or near Thompson's Point on the west bank of the Niagara River as shown on the annexed plan, and the Lessors have agreed to allow the Lessees to construct and operate the said aerial tramway and to lease to them sufficient land at the said points whereon to construct and operate the said railway, on consideration of the Lessees paying to the Lessors a minimum rent of $3,500 a year and in addition thereto a percentage of the gross receipts which the Lessees might receive by operating, or in connection with the operation of the said Aerial tramway hereinafter specified.

NOW THIS INDENTURE WITNESSETH that in consideration of the rents, covenants and conditions hereinafter reserved and contained on the part of the Lessees the Lessors have demised and leased unto the Lessee all those two certain parcels or tracts of land situate lying and being in the Township of Stamford in the County of Welland on the west bank of the Niagara River at or near Thompson's Point and at or near Colt's Point which may be more particularly described as follows:

(1) That certain parcel or tract of land at or near Thompson's Point on the west bank of the Niagara River having a frontage on the edge of the cliff of the said west bank of fifty feet and extending back from the said west bank at a uniform width of fifty feet (one hundred feet) which said parcel of land has been heretofore staked by the Superintendent of the Queen Victoria Niagara Falls Park and is marked in blue on the plan hereto annexed, which plan is signed by John H. Jackson, Superintendent of the said Park.

(2) That certain parcel or tract of land situate lying and being in the said Township at Colt's Point on the said Niagara River, and having a frontage on the edge of the cliff of the Niagara River of fifty feet and running back at a uniform width of fifty feet, sixty-six feet to the lands of the International Rail-

way Company which parcel of land has been heretofore staked by the Superintendent of the Queen Victoria Niagara Falls Park and is marked in red on the said plan hereto annexed.

PROVIDED that the above descriptions shall not be construed so as to include the lands on the slopes lying between the said edges of the cliffs and the water's edge of the river which are hereby excepted from this lease.

TO HAVE AND TO HOLD the said demised premises for and during the term of ten years to be computed from the first day of May, 1914, and thenceforth next ensuing and fully to be complete and ended.

YIELDING AND PAYING therefor yearly and every year during the said term unto the said Lessors and their successors a minimum rent of three thousand five hundred dollars ($3,500) per year to be payable in quarterly payments on the following days and times, that is to say: February 1st, May 1st, August 1st, and November 1st in each year, the first quarterly payment to be from the 1st November, 1914, to the 1st February, 1915, and be payable on the 1st February, 1915, and in addition to said rent as additional rental yielding and paying therefor of the gross receipts for each year derived from or in connection with the said Aerial Railway commencing on the 1st day of May, 1914, above $35,000 and up to $45,000 twenty-five per cent. (25%), and of the gross receipts for each said year above $45,000 and up to $55,000 thirty-five per cent. (35%), and of the gross receipts for each said year above $55,000 fifty per cent. (50%).

On the 1st days of February, May, August and November in each year the Lessees covenant and agree to deliver to the Lessors a statement showing the gross receipts of the Company during the preceding quarter and shall at the same time pay to the Lessors whatever percentage of the gross receipts such statement shall show the Lessors shall be entitled to over and above the said minimum rent.

The Lessees covenant with the Lessors:

1. To pay rent.

2. And to pay taxes.

3. And to repair, reasonable wear and tear and damage by fire, lightning and tempest only excepted.

4. And that the said Lessors may enter and view state of repair, and that the said Lessees will repair according to notice in writing, reasonable wear and tear and damage by fire, lightning and tempest only excepted.

5. And will not assign or sublet without leave.

6. Proviso for re-entry by the said Lessors on non-payment of rent or non-performance of covenants.

7. That they will not at any time during the currency of this lease on the said lands build or construct or commence to construct terminal buildings or other structures or any part thereof of any kind or description until they shall have obtained the approval in writing of the Minister of Public Works for Ontario to the plan and specifications therefor and that they will when such approval has been obtained conform to the said plans and specifications in every particular.

8. That they will during the entire currency of this lease keep accurate books of account in form to be approved of by the Lessors, and that they will faithfully and truly enter in such books of account all their receipts received from the operation of or in connection with the said undertaking and such books of account shall at all reasonable times be open to the inspection of the Lessors' appointee.

9. That the undertaking shall not be opened for operation until approved by the Minister of Public Works for Ontario or his appointee in writing.

10. That no advertising matter excepting the reasonable advertisement of the undertaking shall be located or done on the land or buildings erected thereon.

11. That if at any time or times the plant shall in the opinion of the engineer to be appointed by the Minister of Public Works for the Province of Ontario be or become unsafe all operations of the undertaking shall cease until such repairs or alterations are made therein as are directed by and to the satisfaction of such engineer.

Provided that the Lessee may at the expiration of the said term of ten years renew this lease for a further term of ten years on the same terms and conditions and the Indenture of Lease shall contain a like provision for renewal, as shall every subsequent Indenture of Lease of the premises, it being the agreement and intention of the parties that the Lessee shall be entitled to renew this lease for the same period and on the same terms and conditions from time to time as each ten-year period expires until the Lessors shall have exercised the option to purchase hereinafter contained.

It is agreed between the Lessors and Lessees that at the end of the second ten-year period and at the end of each succeeding ten-year period the Lessors shall have the right to purchase the Aerial Tramway including the plant, material, fixtures and structures and other tangible assets of every kind connected with the said undertaking at their then actual value paying nothing for goodwill or any other rights connected therewith.

If any difference shall arise between the parties touching the said actual value then and in every such case the matter in difference shall be referred to the arbitrament of three arbitrators each party to appoint one and the two so appointed to appoint a third arbitrator and such arbitration shall be under the provisions of the Arbitration Act (Ontario).

The Lessees agree to accept this lease subject to the rights of any and all corporations to or in respect of the said lands and that they shall have no cause of action or claim against the Lessors for any disturbance whatsoever or for any loss which they may sustain or be put to by reason of any act of the Lessors before the execution of this lease.

The Lessees covenant that they will have completed and open for operation the said Aerial Tramway before the 31st December, 1915.

The Lessees have on the execution of this lease deposited with the Lessors the sum of five thousand dollars ($5,000) as security for their fulfillment of their covenant to have the said Aerial Tramway complete and open for operation before the 31st day of December, 1915, and it is agreed that in the event of the said Lessees not having the said Aerial Tramway completed and open for operation before the 31st day of December, 1915, they shall forfeit the said five thousand dollars ($5,000) to the Lessors as liquidated damages for such breach of covenant, it being the intention that the said sum shall in such case be retained by the Lessors as agreed compensation for each breach of covenant and without any need to prove and irrespective of the actual damages sustained, and this lease shall thereupon be determined and become void and the Lessors may resume possession of the premises.

Provided always that if any part of the said rents whether payable under this lease or in respect of the said renewal term or terms shall be in arrears for thirty days whether legally demanded or not the Commissioners, or if not then

an existing Corporation, the Government of the Province of Ontario may re-enter on the premises or any part thereof in the name of the whole, and thereupon this lease shall determine and the remainder of the term then current shall terminate as well as any renewal or renewals thereof which under this Indenture may be claimed.

The Lessees hereby covenant promise and agree with the Lessors that they will pay to and indemnify and save harmless the Lessors from all loss, costs and damages which they may pay, sustain or become liable for in respect of any injury personal or financial which any person firm or corporation may suffer by reason of any act, neglect or default of the Lessee their agent or workmen, and that they will pay to the Commissioners all costs between solicitor and client which the Commissioners may pay or become liable for in defending any action which may be brought against the Commissioners for or in respect of any alleged act, neglect or default of the Lessees whether such action or claim is sustainable or not.

The parties of the third part covenant promise and agree with the Lessors that the Lessee will during the continuance of this lease and any and all renewals or extensions thereof pay the rents hereinbefore reserved as and when they shall become due and payable, and further that the Lessees will during said times perform all the acts, covenants and agreements which they in and by this Indenture agree or covenant to do or perform, and that in the event of the said Lessees at any time or times neglecting or failing to pay the said rents as and when they accrue and become due and payable that the parties of the third part will forthwith pay the same to the Lessors, and further will do and perform all and any acts agreements or covenants which the Lessees have herein agreed or covenanted to do and perform forthwith after the Lessees shall have made default in the doing or in the performance thereof.

IN WITNESS WHEREOF the parties hereto have hereunto caused their corporate seals to be affixed under the hands of their proper officers in that behalf.

POR LA SOCIEDAD DE ESTUDIOS Y OBRAS
DE INGENIERIA,
El Presidente.
THE NIAGARA SPANISH AEROCAR CO.,
LIMITED.

QUEEN VICTORIA NIAGARA FALLS PARK
COMMISSIONERS.

P. W. ELLIS,
Chairman.

BY-LAW to grant to the Commissioners of the Queen Victoria Niagara Falls Park that part of the River Road known as Niagara Street lying between the northerly boundary of the Village of Fort Erie and the Ferry Dock.

WHEREAS the Commissioners have requested the Council to grant to them the lands or road particularly described as the Chain Reserve or Niagara Street from the Gilmore Road marking the northerly boundary of the said Village to the Ferry Dock in the said Village a distance of three thousand two hundred and forty-five feet measured from the said northerly boundary of the said Village.

to be used for continuing the Boulevard now being constructed by the said Commissioners along the Niagara River, and it is deemed in the interests of the citizens in order to secure a good road over the said lands to convey said lands to the Commissioners for the consideration set forth in and by Indenture and Agreement a form of which is Schedule A. to this By-law and to enter into the covenants and agreements set out in the said schedule.

Therefore the Municipal Council of the Village of Fort Erie enacts as follows:

It shall be lawful for the Reeve of the said Municipality, and he is hereby authorized and instructed to sign an Indenture and Agreement in duplicate in the form of Schedule A. to this by-law, and the Clerk of the said Municipality is hereby authorized and instructed to attach the seal of the said Municipality to the said Indenture and Agreement and when so signed and sealed to deliver to the said Commissioners.

That this By-law shall take effect on the passing thereof.

Read a third time and passed in Council this 23rd day of June, 1915.

L. Douglas,
Reeve.

Wm. Simmons,
Clerk. (Seal).

This is the form of Indenture and Agreement Schedule A. to By-law No. 461 of the Village of Fort Erie hereto prefixed.

THIS INDENTURE made the twenty-third day of June, one thousand nine hundred and fifteen.

IN PURSUANCE OF THE SHORT FORMS OF CONVEYANCES ACT.

Between:

THE MUNICIPAL CORPORATION OF THE VILLAGE OF FORT ERIE, hereinafter called the Corporation,

Of the First Part,

—and—

THE COMMISSIONERS OF THE QUEEN VICTORIA NIAGARA FALLS PARK, hereinafter called the Commissioners,

Of the Second Part.

WHEREAS the Commissioners desire to complete the Boulevard and road along the Niagara River through the Village of Fort Erie and the lands hereinafter described form part of the River Road and are necessary for the purposes of said boulevard.

AND WHEREAS the Corporation has agreed to convey all its right, title and interest in and to the said lands to the Commissioners on the conditions and subject to the agreements hereinafter set forth.

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the premises and of the contract and agreements herein contained

the said Corporation doth grant unto the said Commissioners that certain parcel or tract of land which may be more particularly described as the Chain Reserve or Niagara Street from the Gilmore Road marking the northerly boundary of the said Village to the Ferry Dock in the said Village a distance of three thousand two hundred and forty-five (3,245) feet measured from the said northerly boundary of the said Village.

The Commissioners agree to construct a permanent road of about twenty-four feet in width on the said Chain Reserve from the northerly limit of the said Village to the said Ferry Dock according to a specification at the time of the execution hereof which specification is signed by the Reeve of the Corporation and the Superintendent of the Queen Victoria Niagara Falls Park.

The Commissioners further agree to keep the said road in a good state of repair for all time hereafter.

The Corporation covenants and agrees with the Commissioners that it will pay to the Commissioners thirty-five per cent. of the cost of the said road, said cost to be payable, thirty-five per cent. of the amount expended by the Commissioners in the preceding month on the 15th of each succeeding month until the construction of the road is completed, and that the certificates under the hand of the Chairman (or other person authorized by the Commissioners to issue such certificates) of the amount of said expenditures shall be by it accepted as conclusive evidence of the amounts so expended.

The Corporation further covenants and agrees that it will pay to the Commissioners before the 15th day of January in each year one-half of the amount expended by the Commissioners in the preceding year for repairing the said road. A certificate under the hand of the Chairman of the Commissioners shall be accepted by the Corporation as conclusive evidence of the amount so expended.

The said Corporation covenants with the said Commissioners that it has the right to convey the said lands to the said Commissioners notwithstanding any act of the said Corporation.

And that the said Commissioners shall have quiet possession of the said lands free from all encumbrances.

And the said Corporation covenants with the said Commissioners that it will execute such further assurances of the said lands as may be requisite.

And the said Corporation covenants with the said Commissioners that it has done no act to encumber the said lands.

And the said Corporation releases to the said Commissioners all its claims upon the said lands.

IN WITNESS WHEREOF the parties hereto have hereunto affixed their respective corporate seals attested under the hands of their respective proper officers.

Specifications for Continuing the Niagara River Boulevard Through the Village of Fort Erie and the Maintaining of the Same.

1. The permanent roadway shall be continued from the Gilmore Road along the Chain Reserve or Niagara Street to the ferry dock, a distance of 3,245 feet.

2. The construction shall consist of a concrete pavement eighteen (18) feet in width with macadam shoulders three (3) feet in width on either side.

3. The concrete pavement shall be eight (8) inches in depth at the centre and six (6) inches in depth at the sides, laid according to the latest approved

practice with armoured expansion joints, and the macadam shoulders are to be rolled into place for the protection of the two sides of the concrete.

4. The whole width of twenty-four (24) feet is to be maintained under the supervision of the Queen Victoria Niagara Falls Park Commission as a first class highway for the purpose of all public traffic which may lawfully pass over and along the same.

5. The location of all sidewalks and of all sewers and receivers, and of all gas pipes and water pipes, lamp posts and hydrants, and of all telegraph or other poles, and of all permanent works hereafter desired or authorized by the Council of the Village of Fort Erie to be constructed on any part of the Chain Reserve or Niagara Street conveyed to the Commissioners shall be subject to their approval, and no person shall open a trench for any purpose, or dig into or take up any part of the said Chain Reserve without a permit from the Commissioners. The person to whom such permit shall be granted shall complete the work within the time to be specified in said permit, and shall do the work and refill and replace in a substantial and workmanlike manner all material disturbed by him and leave the street or place in as good a condition as it was before such work was begun. The execution of all work within the limits of the said street as hereby defined which shall have been approved by the Commissioners shall be subject to the direction of the Park Superintendent. The permit provided for in this section shall be issued by the Superintendent upon an undertaking to properly restore the disturbed area.

6. Every person who shall receive a permit to open a trench in the said street shall at all times properly guard and protect the same so that persons driving or passing along the roadway or sidewalk shall not be liable to meet with accident.

7. No permit shall be granted for the excavation or disturbance of any part of the twenty-four (24) foot width of roadway, but such excavation as may be required will be performed by the Queen Victoria Niagara Falls Park Commission at the expense of the person or corporation requiring the same and after a satisfactory deposit for such work shall have been made to the said Commission.

8. No debris or rubbish of any kind shall be deposited on the said street.

9. The buildings situate on the westerly side of Niagara Street or the Chain Reserve are to be allowed to remain where they project on to the area conveyed to the Commissioners, but in the event of new buildings being erected no encroachment upon said area is to be permitted.

10. As long as the Village of Fort Erie desires it a space is to be set apart for a vehicle stand at a point adjoining the twenty-four foot width of roadway, and in the vicinity of either the present ferry landing, or any new location of the same at a more northerly site within the Municipality.

THE MUNICIPAL CORPORATION OF THE
VILLAGE OF FORT ERIE.

L. DOUGLAS,
Reeve.

THE COMMISSIONERS FOR THE QUEEN
VICTORIA NIAGARA FALLS PARK.

JOHN H. JACKSON,
Superintendent.

THIS INDENTURE made the twenty-third day of June, one thousand nine hundred and fifteen.

IN PURSUANCE OF THE SHORT FORMS OF CONVEYANCES ACT.

BETWEEN:

THE MUNICIPAL CORPORATION OF THE VILLAGE OF FORT ERIE, hereinafter called the Corporation,

Of the First Part,

—and—

THE COMMISSIONERS OF THE QUEEN VICTORIA NIAGARA FALLS PARK, hereinafter called the Commissioners,

Of the Second Part.

WHEREAS the Commissioners desire to complete the Boulevard and road along the Niagara River through the Village of Fort Erie and the lands hereinafter described form part of the River Road and are necessary for the purposes of said Boulevard.

AND WHEREAS the Corporation has agreed to convey all its right, title and interest in and to the said lands to the Commissioners on the conditions and subject to the agreements hereinafter set forth.

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the premises and of the contract and agreements herein contained the said Corporation doth grant unto the said Commissioners that certain parcel or tract of land which may be more particularly described as the Chain Reserve or Niagara Street from the Gilmore Road marking the northerly boundary of the said Village to the Ferry Dock in the said Village a distance of three thousand two hundred and forty-five (3,245) feet measured from the said northerly boundary of the said Village.

The Commissioners agree to construct a permanent road of about twenty-four feet in width on the said Chain Reserve from the northerly limit of the said Village to the said Ferry Dock according to a specification at the time of the execution hereof which specification is signed by the Reeve of the Corporation and the Superintendent of the Queen Victoria Niagara Falls Park.

The Commissioners further agree to keep the said road in a good state of repair for all time hereafter.

The Corporation covenants and agrees with the Commissioners that it will pay to the Commissioners thirty-five per cent. of the cost of the said road, said cost to be payable, thirty-five per cent. of the amount expended by the Commissioners in the preceding month on the 15th of each succeeding month until the construction of the road is completed, and that the certificates under the hand of the Chairman (or other person authorized by the Commissioners to issue such certificates) of the amount of said expenditures shall be by it accepted as conclusive evidence of the amounts so expended.

The Corporation further covenants and agrees that it will pay to the Commissioners before the 15th day of January in each year one-half of the amount expended by the Commissioners in the preceding year for repairing the said road. A certificate under the hand of the Chairman of the Commissioners shall be accepted by the Corporation as conclusive evidence of the amount so expended.

The said Corporation covenants with the said Commissioners that it has the right to convey the said lands to the said Commissioners notwithstanding any act of the said Corporation.

And that the said Commissioners shall have quiet possession of the said lands free from all encumbrances.

And the said Corporation covenants with the said Commissioners that it will execute such further assurances of the said lands as may be requisite.

And the said Corporation covenants with the said Commissioners that it has done no act to encumber the said lands.

And the said Corporation releases to the said Commissioners all its claims upon the said lands.

IN WITNESS WHEREOF the parties hereto have hereunto affixed their respective corporate seals attested under the hands of their respective proper officers.

L. DOUGLAS,
Reeve.

(Seal)

WM. SIMMONS,
Clerk.

QUEEN VICTORIA NIAGARA FALLS PARK COMMISSIONERS.

P. W. ELLIS,
Chairman.

(Seal)

QUEEN VICTORIA NIAGARA FALLS PARK SYSTEM.

Contract for the construction of a concrete roadway with macadam shoulders from the Gilmore Road to the ferry landing in the Village of Fort Erie, a length of 3,245 feet, comprising section No. 5B, Niagara River Boulevard.

THIS AGREEMENT made (in triplicate) this 21st day of October, A.D. 1915, by and between:

THE QUEEN VICTORIA NIAGARA FALLS PARK COMMISSION, hereinafter called the Commission, or

Party of the First Part,

—and—

J. C. McNAMARA, OF THE CITY OF ST. CATHARINES, hereinafter called the Contractor, or

Party of the Second Part.

WITNESSETH:

(1) That the said party of the First Part has let and awarded to the Contractor, and in consideration of the covenants and agreements herein contained on the part of the Contractor to be kept and performed by him does hereby let and award to the said Contractor, the following described work or contract upon the

following terms and conditions and according to the specifications hereunto annexed, and in accordance with the plans thereof on file at the office of the Commission at Niagara Falls, all of which form a part of this contract.

2. The work to be done and the materials to be furnished under this contract are described as being the construction of Section No. 5B, Niagara River Boulevard, a distance of 3,245 lineal feet.

(3) And the said Contractor in consideration of the letting and awarding to him of the said contract and work, and in consideration of the payments hereinafter mentioned to be made to him by the said Commission, hereby agrees, at his own proper cost and expense, to do all the work, furnish all materials above set forth, according to the true intent and meaning of the specifications and the conditions herein contained.

(4) And does further agree that the said Commission shall be and are authorized to appoint an engineer of the said works and such assistants and inspectors as they may deem proper to inspect the work to be done under this agreement, and to see that the same strictly corresponds with the specifications hereunto annexed.

(5) To prevent all disputes and litigation, it is further agreed by and between the parties to this contract that the engineer of the said works shall in all cases determine the amounts or quality of work to be done and which are to be paid for under this contract or in connection with said roadway construction, and he shall decide all questions which may arise relative to the execution of the contract, or to said construction on the part of the Contractor, and his estimates, directions and decisions shall be final and conclusive and binding upon the said Contractor.

(6) It is understood that whatever conditions and specifications are mentioned herein, the conditions and specifications hereunto annexed are referred to, and the same are to be taken as a part of this contract and construed therewith.

(7) And it is further agreed that this contract shall be executed, in triplicate, one of which triplicates shall be kept by the said Commission, one to be kept by the said engineer, and one to be delivered to the Contractor.

(8) And the said Contractor hereby agrees to receive the following lump sum and prices as full compensation for the use of forms, tools, patterns, plant, implements and machinery, including all transportation, etc., for the same, and for all the labor for executing all the work contemplated in this contract: for all bailing, draining and pumping of water; for all loss or damage arising out of the aforesaid work or from the action of the elements or from any unforseen destruction or difficulties which may be encountered in the prosecution of the work, also for all expenses incurred by or in consequence of the suspension or discontinuance of the said works (in case the engineer should so direct), and for the providing of such labor as the engineer may require from time to time to assist him in the staking and laying out of the work, and for well and faithfully completing the work and the whole thereof in the manner and according to the plans and specifications and the requirements of the engineer under them: it being distinctly understood that there shall be no claim for any extra work except as herein specially provided for; also the furnishing (including transportation) of all the materials necessary for the full completion of the work; and the keeping of the works in repair and in good working order until the final payments are made, the whole work to be completed according to the plans and specifications for the lump sum of eleven thousand eight hundred and fifty-seven and 30/100 dollars ($11,857.30), and further agrees to any combination of the following additions and deductions per item, to or from the work shown on plans and described generally in Clause 2 of this contract; and specially in the specifications hereunto attached, namely:

The addition or deduction of—

(*a*) Excavation including disposal as per clause 18, forty (40) cents per cubic yard measured in place before work is commenced.

(*b*) Concrete Tile Culverts complete as per specifications, as follows:

8 inch per lineal foot	$ .60
12 inch per lineal foot	.75
15 inch per lineal foot	1.00
18 inch per lineal foot	1.20

(*c*) Construction of three (3) foot by two (2) foot, six (6) inch reinforced Concrete Box Culverts complete as per specifications, as follows:

Single Box per lineal foot	$2.50
Twin Box per lineal foot	4.50

(*d*) Construction of Catch Basins complete as per specifications, $7.50 each.

(*e*) Furnishing and laying four (4) inch tile drain as per clause 44, ten (10) cents per lineal foot.

(*f*) Concrete pavement complete including rolling of sub-grade, construction of shoulders and side ditches per square yard of concrete surface $1.60.

(*g*) Stone protection wall according to clause 19 of the specifications measured in place.

Dry Wall	$3.50 per cu. yd.
Masonry Wall	5.50 per cu. yd.

(*h*) Macadam roadway complete as per specifications including rolling of sub-grade, construction of shoulders and side ditches, per square yard of macadam surface $1.25.

(9) The work embraced in this contract shall be begun within three (3) days after notice so to do shall have been given to the Contractor by the engineer, and carried on regularly and uninterruptedly thereafter with such a force as to secure its full completion on or before the 31st day of October, 1915, and such portions thereof shall be completed in each month as the engineer shall determine is a fair proportion thereof.

(10) And the said party of the Second Part further agrees that the said party of the First Part shall be and is hereby authorized to deduct and retain out of the monies which may be due or become due to the said party of the Second Part under this agreement as damages for the non-completion of the work aforesaid within the time hereinbefore stipulated for its completion, or within such further time as in accordance with the provisions of this agreement shall be fixed or allowed for such performance or completion the sum of twenty-five dollars ($25.00) per day for each and every day the time employed upon the said work may exceed the time stipulated for its completion or such stipulated time as the same may be increased as hereinbefore provided which said sum of twenty-five dollars ($25.00) per day is hereby in view of the difficulty of estimating such damages agreed upon fixed and determined by the parties hereto as the liquidated damages that the party of the First Part will suffer by reason of such default and not by way of penalty.

(11) The party of the First Part reserves the right of suspending the whole or any part of the work herein contracted to be done if it deemed to be for the best interest of the Commission so to do without compensation to the Contractor for

such suspension other than extending the time for completing the work as long a time as it may have been delayed by such suspension.

(12) No charge shall be made by the Contractor for hindrance or delay from any cause during the progress of the work embraced in this contract.

(13) The said Contractor further agrees that he will give personal attention constantly to the faithful prosecution of the work and will not assign or sub-let the work or any part thereof or any of the monies or orders payable under the contract without the previous written consent of the Commission, but will keep the same under his personal control; that no right under this contract nor to any orders or monies or to become due hereunder shall be asserted against the said Commission or any members or officers thereof, by reason of any so called assignment in law or equity of this contract or any part thereof, or of any monies or orders payable thereunder unless such assignments shall have been authorized by the written consent of the Commission; that no person other than the party signing this agreement as the Contractor hereby now have any claim hereunder; that no claim shall be made except under a specific clause of this agreement by any person whatever.

(14) In the event of the Contractor failing or neglecting for one (1) month to pay the wages of the men and teams employed on the works, the Commission on the representation of the engineer reserve to themselves the right to pay all such wages ascertained to be due and to deduct the amount of the same from any monies due or coming due to the Contractor upon this or any other contract.

(15) It shall be lawful for the said Commission in case the said Contractor shall fail in the due performance of any part of his undertaking or shall become bankrupt or insolvent or shall compound with his creditors or propose any composition with his creditors for the settlement of his debts, or shall carry on or propose to carry on his business under inspectors on behalf of his creditors, or shall commit any act of bankruptcy, to relet the undertaking of said contract or any part thereof; and upon such condition as it may think fit, or from time to time may engage workmen and provide all such materials, implements and apparatus and employ the same in such manner as the said engineer may think necessary and proper for completing the said works, or any part of them, and any loss, damage or deficiency that may arise in consequence of said bankruptcy or failure on part of the Contractor shall be paid and deducted out of the money retained by said Commission out of any work previously performed by said Contractor, and should said money so retained be not sufficient to indemnify and cover such losses, the deficiency then due shall be a charge on the certified cheque mentioned hereafter in clause 23.

(16) If the said Contractor is not, in the opinion of the engineer, proceeding with the work expeditiously, continuously, and in accordance with the terms of this contract, and to the satisfaction of the said engineer, and so as to ensure in his opinion a satisfactory completion and delivery to the Commission by the date herein provided, and should the engineer so certify to the Commission in writing the said Commission shall thereupon require the said Contractor to proceed without delay with such force as may be directed, and in case of his refusal or neglect to completely comply with such requirement within three (3) days after being notified so to do, the said Commission may take possession of and complete said work at the expense of said Contractor as herein provided in case of failure or insolvency.

(17) In order to enable the Contractor to prosecute the work advantageously the engineer shall on or about the last Saturday of each month make an estimate, in writing, of the amount of work done, and materials delivered to be used in the work, and of the value thereof according to the terms of this contract, the first

such estimate shall be of the amount or quantity and value of the work done and materials delivered since the Contractor commenced the performance of this contract on his part. And every subsequent estimate, except the final one, shall be of the amount or quantity and value of the work done since the last preceding estimate was made. And such estimates of the amount and quantity shall not be required to be made by strict measurement or with exactness, but they may, at the option of the engineer, be approximate only. And upon such estimate being made the Commission will pay to the Contractor eighty (80) per cent. of such estimated value.

(18) The Contractor shall deliver to the engineer for extra work, not covered by an established price, as mentioned in Clause 5 of the specifications hereunto attached, signed by himself or agent on or before the third day of the month following that in which said extra work was done, and such accounts will be paid in full within five (5) weeks upon the engineer's certificate for their correctness, and no claim whatever will be considered for works not so included in such account. Such payments on extra work shall not be construed, however, as an acceptance of any such work, and shall not lessen the liability of the Contractor to replace defective work though the conditions of the same may not have been known to the engineer at the time his certificate was given or acted upon.

(19) The Contractor hereby further agrees to make all the needed repairs in the said work during a period of nine months after its final completion, and he hereby further agrees that the Commission is authorized to retain out of the monies payable or to become payable to him under this agreement, the sum of five (5) per cent. on the amount of the contract, and to expend the same or so much thereof as may be required in making the aforesaid repairs to the satisfaction of the engineer, if after the delivery or mailing of a notice in writing to the Contractor or agent, he shall neglect to make the aforesaid needed repairs within the time specified in such notice; and he (the Contractor) hereby further agrees to be responsible for any accident that may occur on account of the defective condition of the work.

(20) It is further mutually agreed that whenever this contract, in the opinion of the engineer, shall be completely performed on the part of the Contractor, the engineer shall proceed with all reasonable diligence to measure up the work, if need be, and shall make out the final estimate for the same, and shall certify the same; and upon the expiration of sixty (60) days after the acceptance by the Commission of the work herein agreed to be done by the Contractor, the said Commission will pay to the said Contractor the amount remaining after deducting from the amount or value named in the last mentioned (final) certificate, all such sums as shall previously have been paid to the said Contractor under any of the provisions of the contract, and also such sums of money as by the terms they are authorized to reserve or retain, provided that nothing herein contained shall be construed to affect the right hereby reserved by the said Commission to reject the whole or any portion of the aforesaid work should the said certificate be found or known to be inconsistent with the terms of this agreement or otherwise improperly given.

(21) And it is hereby agreed that the said Contractor shall indemnify and save harmless the Commission from and against all claims against the said Commission for all labor done and materials furnished under this contract, and shall furnish the said Commission with satisfactory evidence, when requested, that all persons who have done work or furnished materials under this contract, for which the Commission might become liable, have been fully paid, or satisfactorily secured; and in case such evidence is not furnished an amount necessary and sufficient to

meet the claims of persons aforesaid shall be retained from money due the said Contractor under this contract, until the liabilities aforesaid shall be fully discharged or satisfactorily secured.

(22) And the Contractor agrees that he will indemnify and save harmless the said Commission from all suits or actions of every name and description brought against the said Commission for or on account of any damages received or sustained by any party or parties by or from the said Contractor, his servants or agents, in the construction of the said works, or by or in consequence of any negligence in guarding the same, or any improper materials furnished by the Contractor used in its construction, or by or on account of any act or omission of the said Contractor, and that the Contractor will faithfully perform this contract according to the true intent and meaning thereof; and the said Contractor hereby further agrees that so much of the money due to him under and by virtue of this agreement as shall be considered necessary by the said Commission, may be retained by the said Commission until all such suits or claims for damages, as aforesaid, shall have been settled and evidence to that effect furnished to the satisfaction of the said Commission.

(23) And the Contractor further agrees that the bond for one thousand dollars ($1,000.00) delivered to the Commission may be retained as a guarantee for the faithful performance of the contract according to the plans and specifications hereunto attached. The condition under which this bond is held is that if the Contractor do well and truly keep and perform the agreements, covenants and terms of this contract, and shall indemnify and save harmless the said Commission as herein stipulated, then the above sum of one thousand dollars ($1,000.00) is to be returned to him; otherwise the said sum is to be forfeited to the Commissioners.

(24) This agreement shall enure to the benefit of and be binding upon the successors and assigns of the Commission, and the heirs, executors, administrators and assigns of the said Contractor as well as upon the Commission and Contractor.

IN WITNESS THEREOF, the parties to these presents have hereunto set their hands and seals, the day and year herein first written.

SIGNED, SEALED AND DELIVERED
in the presence of

L. A. Rathbun.
John H. Jackson.

QUEEN VICTORIA NIAGARA FALLS PARK COMMISSIONERS.

P. W. Ellis,
Chairman.
(Seal.)

J. C. McNamara.
(Seal.)

THIS INDENTURE made the ninth day of January one thousand nine hundred and fifteen.

IN PURSUANCE OF THE ACT RESPECTING SHORT FORMS OF LEASES.

BETWEEN:

THE COMMISSIONERS FOR THE QUEEN VICTORIA NIAGARA FALLS PARK, hereinafter called the Commissioners,

Of the First Part,

—and—

ROBERT P. SLATER, of the City of Niagara Falls, in the Province of Ontario, Merchant, hereinafter called the Lessee,

Of the Second Part.

WITNESSETH that in consideration of the rents, covenants and agreements, hereinafter reserved and contained on the part of the Lessee, for himself his executors, administrators and assigns to be paid, observed and performed, the Commissioners have demised and leased and by these presents do demise and lease unto the Lessee, his executors, administrators and assigns, all these messuages or tenements situate in the City of Niagara Falls within the Queen Victoria Niagara Falls Park System known as the Park proper, and known as the Table Rock House, and part of the building known as the Refectory Building, together with the rights and privileges hereinafter specified, but subject to the conditions and stipulations hereinafter specified, the said rights and privileges to be held and enjoyed by the said Lessee, his executors, administrators and assigns, as appurtenant as a whole to the demise and lease of the said buildings.

TO HAVE AND TO HOLD the said demised premises together with the said rights and privileges as aforesaid for the term from 9th January, 1915, to 31st December, 1915, when the same is to be fully complete and ended.

AND IT IS HEREBY AGREED by the parties hereto that the rights and privileges hereinbefore mentioned to be held and enjoyed as appurtenant as a whole to the demise and lease of the said buildings and the stipulations to which the said rights and privileges are subject are as follows:

HYDRAULIC LIFT AND TUNNEL.

(1) THE exclusive right of the Lessee to use the Electric Elevator at Table Rock House, for which the Commissioners are to furnish or procure to be furnished the motive power together with the right to take visitors under the Falls by means of the existing tunnel, with the use of dressing rooms in the Table Rock House, and the collection of tolls from visitors for such uses.

(2) THE TOLLS collectable from visitors for the use of the elevator, tunnel, etc., including charges for guides and suitable apparel, shall not exceed, for each visitor going under the Falls (provided by the Lessee with oiled dress and guide) fifty cents.

(3) For each visitor going under the Falls, including the use of the elevator, without guide or dress, twenty-five cents.

(4) SUBJECT to the following stipulations, to be observed, kept and performed by the Lessee.

(5) TO keep the electric elevator in a good state of repair, and to protect the same from frost during the winter.

(6) TO KEEP the tunnel and the several portals appertaining thereto, together with such paths below the cliff as the Commissioners may authorize to be constructed, in good order and condition.

(7) THE foregoing repairs, protection, order and condition to be kept and maintained to the satisfaction of the Superintendent of the Park, as also the protection afforded to visitors, and the method of conducting the business.

(8) THE tunnel and paths under the cliff may be extended and improved from time to time by the Lessee, but such extension and alterations are to be made according to plans approved of by the Park Commissioners.

Photograph Business.

(9) THE exclusive right to take and produce for purposes of sale within the Park, photographs of scenery and persons, individually and in groups.

(10) THE photographs and pictures may be exposed and offered for sale in the Table Rock House, or Refectory, or both, and the rights shall include the right to sell fancy goods and souvenirs in the Table Rock House and Refectory for the purpose in the rooms allotted, but such sales of photographs, pictures and fancy goods and souvenirs shall not be elsewhere within the Park, than as herein specified.

(11) SOLICITATION for taking persons under the Falls, taking photographs of scenery, and of persons, and for the sale of photographs and photographic views, to be confined to the rooms and premises occupied by the Lessee and for the sale of fancy goods and souvenirs to be confined to the rooms allotted for sale of photographs, and not elsewhere within the Park.

(12) THE line and description of fancy goods and souvenirs sold or offered for sale, shall from time to time be subject to the approval of the Superintendent, and the Lessee shall not sell nor offer for sale fancy goods or any line or class of fancy goods which he may forbid the Lessee to sell.

Restaurant in the Refectory Building and Refreshments.

(13) THE exclusive right to keep a restaurant in the building known as the Refectory.

(14) THE portions of the Refectory Building to be occupied by the Lessee shall be limited to the following, namely:

(a) ON THE GROUND FLOOR, the scullery, ice boxes, pantry, north furnace and coal rooms, small lunch room, and the large lunch room to the wire partition defining the main passage.

(*b*) ON THE FIRST FLOOR, the large dining room and two private dining rooms, the serving rooms, pantry, kitchen, north verandah and the large verandah east of the north half of the large dining room on the front, and part of the rest room twelve feet by eighteen feet adjoining the dining room.

(*c*) ON THE SECOND FLOOR, the printing room, south dark room, seven bedrooms and sitting room, two rear bath rooms, corridor and closets.

(*d*) THE ATTIC.

The portions of the said Refectory Building leased hereby are shown in red on the plans attached hereto.

(15) The Lessee during the currency of this lease covenants and agrees that in addition to the meals 'A la carte' they will furnish meals to all the public desiring them at all hours at fifty cents per meal, and another meal at seventy-five cents per meal, such meals to be of a quantity and quality satisfactory to the Commissioners' Superintendent, and that at the counter restaurant on the ground floor the charge for any single article is not to exceed five cents excepting that ice cream may be sold at five and ten cents per dish.

(16) NO other restaurant shall be permitted by the Commissioners in the Park, but the Lessee shall have the exclusive right to sell refreshments at such points within the Park if any where the Commissioners may decide to permit refreshments to be sold, but the manner of doing such business and the accommodation to be furnished to visitors at such points shall be described from time to time by the Lessee to the Superintendent in writing and shall not be deemed allowed until the Superintendent shall have signified his assent in writing.

(17) THE Lessee shall not be permitted to take boarders or lodgers in any of the premises to be occupied by him under these presents, nor shall he permit any person to reside or lodge in the said premises except such as are employed in the occupations to be carried on under these presents.

(18) NOR shall the Lessee permit a greater number of persons employed as aforesaid to reside or lodge in the said premises than such number as may from time to time be deemed unobjectionable by the said Superintendent.

(19) THE persons employed by the Lessee coming in contact with the public shall be clothed in proper uniform, and if their conduct, or the conduct of any other person employed by the Lessee shall be such as to be disapproved by the Superintendent the Lessee shall forthwith dismiss such person from his employment upon being required to do so by the Superintendent.

(20) Yielding and paying therefor during the said term a minimum rental of twelve thousand dollars to be payable in four equal instalments in advance on the following days and times in succession, that is to say, the sum of three thousand dollars on the 9th day of January, 1915, the sum of three thousand dollars on the 9th day of April, 1915, the sum of three thousand dollars on the 9th day of July, 1915, and the sum of three thousand dollars on the 9th day of October, 1915.

And as an additional rental yielding and paying therefor a sum sufficient with the said twelve thousand dollars to equal thirty per cent. of the gross receipts derived from or in connection with the said business during the term hereby created on the days and in the manner following, that is to say, on the 9th day of July, 1915, the Lessee shall pay to the Commissioners such a sum as with the said six thousand dollars theretofore paid as herein provided will make a sum equal to thirty per cent. of the said gross receipts up to the 9th day of July, 1915, and on the 31st day of December, 1915, the Lessee shall pay to the Commissioners such a sum, if any, as with the said twelve thousand dollars theretofore paid by the Lessee to the Commissioners as herein provided shall be equal to thirty per cent. of the gross receipts by the said Lessee derived from or in connection with the said business during the whole term hereby created.

PROVIDED ALWAYS and the Commissioners hereby undertake that if it shall appear that the amount paid to the Commissioners on the 9th day of July, 1915, shall by reason of the smallness of the receipts derived from the business after the said 9th day of July have with the said twelve thousand dollars amounted to more than thirty per cent. of the total amount of the said gross receipts so derived from the said business during the whole of the said term, that the Commissioners will repay to the Lessee any amount so received by the Commissioners above the said thirty per cent.

THE Lessee covenants with the Commissioners that he will keep such books and in such form as the Superintendent shall from time to time prescribe, and will therein in such manner and in such detail as the Superintendent shall direct at the close of each day during said term enter fully, truly and correctly the amount of the said gross receipts received by him as aforesaid on each day, and that he will produce said books in the office of the Commissioners in the Park, and allow the Superintendent or any other person authorized by the Commissioners to examine said books whenever and as often as requested by the Superintendent or the Commissioners so to do.

THE Lessee further covenants that he will during said term deposit the total receipts for each day at latest on the succeeding day (or on the next banking day) in a bank in a separate account, and will always keep an amount equal to the per centum payable to the Commissioners in said account, and will produce said bank book at said office for inspection when requested by the Superintendent or other person authorized by the Commissioners to inspect same.

ON the 9th days of April, July, and October and 31st December, the Lessee covenants and agrees to deliver to the Commissioners a statement showing the gross receipts during the preceding quarter verified by a statutory declaration.

THAT the said Lessee covenants with the Commissioners jointly and severally in manner aforesaid to pay rent, and to pay all municipal taxes or school rates which are legally chargeable against the Commissioners by reason of their occupation of the premises in manner and form hereby demised to them and to repair and in manner and as hereinbefore provided. And that the Commissioners and Superintendent of the Park or either of them may enter and view state of repair, and that the said Lessee will repair according to notice, and that in respect of the repair of the elevator or the protection thereof from frost during the winter, on such notice as the Superintendent shall fix and leave in writing on the premises.

AND that the Lessee will not assign or sub-let without leave, and that he will leave the premises, including the elevator, tunnels, portals and paths in connection with the tunnel in good repair.

PROVISO for re-entry by the Commission on non-payment of rent or non-performance of covenants.

THE said Commissioners covenant with the said Lessee for quiet enjoyment.

AND the Commissioners covenant with the Lessee, his executors, administrators and assigns, that they will not grant or confer upon any other person, or upon any Company, any of the rights and privileges contained in the paragraphs numbers one to nineteen inclusive, provided that the Lessee, his executors, administrators or assigns shall duly observe, and perform upon their part all matters and things by them or any of them undertaken to be done, observed and performed in any by these presents.

IN WITNESS WHEREOF the party hereto of the second part has hereunto set his hand and seal the day and year first above written, and the parties of the first part have hereunto affixed their corporate seal under the hand of J. W. Langmuir, Chairman, their proper officer.

Witness:
JEAN M. FRASER.
JEAN WAID.

R. P. SLATER,

J. W. LANGMUIR, (Seal.)

Chairman, Queen Victoria Niagara Falls Park Commission.

THIS INDENTURE made (in triplicate) this 1st day of May, A.D. 1915.

BY AND BETWEEN:

THE COMMISSIONERS FOR THE QUEEN VICTORIA NIAGARA FALLS PARK, hereinafter called "The Commissioners,"

Of the First Part,

—and—

T. W. MIDFORTH, of the City of Niagara Falls, Merchant, hereinafter called "The Lessee,"

, Of the Second Part.

WITNESSETH that in consideration of the rents, covenants and agreements hereinafter reserved and contained on the part of the Lessee to be paid, observed and performed, the Commissioners demise and lease unto the Lessee the sole and exclusive right and privilege of offering for sale refreshments and souvenirs, and also the right and privilege of taking photos of visitors, or of exposing photos of scenery, etc., for sale within the limits of Queenston Heights Park and at Whirlpool Point, which rights and privileges are subject to the following conditions and stipulations:

(1) (*a*) The sale of refreshments and souvenirs at Queenston shall be confined to the pavilion east of Brock's Monument, and the building adjoining the tracks of the International Railway on the easterly side thereof, presently used for the purpose, and at no other point. The sale of photos shall be confined to the building at the Laura Secord Monument, presently used for the purpose, and at no other point.

(*b*) The sale of refreshments and souvenirs at Whirlpool Point shall be confined to the building presently used for the purpose, or at such other point to be designated by the Superintendent of the Park, and at no other point.

(2) The persons employed by the Lessee coming in contact with the public shall be neatly dressed, and if their conduct, or the conduct of any other person employed by the Lessee shall be such as to be disapproved by the Superintendent, the Lessee shall forthwith dismiss such person from his employment upon being required to do so by the Superintendent.

(3) All the business shall be conducted in a quiet and orderly manner and to the satisfaction of the Park Commissioners at all times.

(4) The Lessee and all his employees shall at all times conform to any and all rules and regulations which may be promulgated by the Board of Commissioners, from time to time for the government of the Park.

(5) The Lease shall extend over the period from January 1st, 1915, to January 1st. 1916, and then be fully completed and ended, proviso for re-entry by the Commissioners on non-payment of rent or non-performance of covenants.

(6) The Lessee shall provide all the dishes and other requisites necessary to conduct the business of supplying refreshments in a proper manner, and shall also provide a modern high class photographic outfit for the taking of photographs of visitors to the Park.

(7) The Lessee covenants and agrees during the currency of this lease to pay rental as follows: The sum of five hundred ($500) dollars on the first day of August, the sum of five hundred ($500) dollars on the first day of September,

together with five per cent. of the gross receipts derived by the Lessee from all sources connected with the business to be carried on by the Lessee, as such Lessee, payable in the following manner: Five per cent. of the gross receipts received by the Lessee during the first ten months on the first day of November, 1915, and five per cent. of the gross receipts received by the Lessee during the last two months of said term on the thirty-first day of December, 1915. The Lessee covenants with the Commissioners that he will keep such books and in such form as the Superintendent shall from time to time prescribe, and will therein in such manner and in such detail as the Superintendent shall direct at the close of each day during said term enter fully, truly and correctly the amount of the said gross receipts received by him as aforesaid on each day, and that he will produce said books in the office of the Commissioners in the Park, and allow the Superintendent or any other person authorized by the Commissioners to examine said books whenever and as often as requested by the Superintendent or the Commissioners so to do.

The Lessee further covenants that he will during said term deposit the total receipts for each day at latest on the succeeding day (or on the next banking day) in a bank in a separate account, and will always keep an amount equal to the five per cent. payable to the Commissioners in said account, and will produce said bank book at said office for inspection when requested by the Superintendent or other person authorized by the Commissioners to inspect same.

(8) The Lessee covenants with the Commissioners to pay all Municipal taxes or school rates which may be legally chargeable against him by reason of his occupation of the premises in manner and form hereby demised.

(9) It is hereby declared and agreed that this Agreement shall enure to the benefit of and be binding upon the successors of the Commissioners and the heirs, executors, administrators and assigns of the Lessee, as well as the Commissioners and the Lessee.

IN WITNESS WHEREOF the parties of the First and Second Parts hereunto have set their hands and seals on the day and year above written.

Attest:

C. J. Hastings.
John H. Jackson.

T. W. Midforth.

Commissioners for the Queen Victoria Niagara Falls Park.

P. W. Ellis,
Chairman.

QUEEN VICTORIA NIAGARA FALLS PARK REPORT

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